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R E P O R T S
FROM
C O M M I T T E E S :
THIRTY-TWO VOLUMES.

— (15.) —

**BANKRUPTCY; COAL DUTIES (METROPOLIS);
DECIMAL COINAGE.**

Session

4 November 1852 — 20 August 1853.

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REPORTS FROM COMMITTEES:

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Brought from the Lords, 23 June 1853.

MINUTES OF EVIDENCE

TAKEN BEFORE THE

SELECT COMMITTEE OF THE HOUSE OF LORDS,

APPOINTED TO CONSIDER OF

THE BANKRUPTCY BILL;

AND TO REPORT THEREON TO THE HOUSE.

Session 1852-3.

*Ordered, by The House of Commons, to be Printed,
24 June 1853.*

NAMES OF THE LORDS PRESENT AT EACH SITTING OF THE COMMITTEE.

Die Martis, 3^o Maii 1853.

Marquess of SALISBURY.	Lord WROTTESLEY.
Lord BEAUMONT.	Lord OVERSTONE.
Lord BROUGHAM AND VAUX.	Lord ST. LEONARDS.

Die Mercurii, 4^o Maii 1853.

Lord BEAUMONT.	Lord OVERSTONE.
Lord BROUGHAM AND VAUX.	Lord ST. LEONARDS.
Lord WROTTESLEY.	

Die Veneris, 6^o Maii 1853.

Earl of HARROWBY.	Lord WROTTESLEY.
Lord BEAUMONT.	Lord OVERSTONE.
Lord BROUGHAM AND VAUX.	Lord ST. LEONARDS.

Die Lunæ, 9^o Maii 1853.

Earl of HARROWBY.	Lord OVERSTONE.
Lord BEAUMONT.	Lord ST. LEONARDS.
Lord BROUGHAM AND VAUX.	

Die Jovis, 12^o Maii 1853.

The LORD CHANCELLOR.	Lord BROUGHAM AND VAUX.
Marquess of SALISBURY.	Lord OVERSTONE.
Lord BEAUMONT.	Lord ST. LEONARDS.

MINUTES OF EVIDENCE.

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LORDS PRESENT:

Marquess of SALISBURY.
Lord BEAUMONT.
Lord BROUGHAM AND VAUX.

Lord WROTTESELEY.
Lord OVERSTONE.
Lord ST. LEONARDS.

The LORD ST. LEONARDS in the Chair.

Evidence on the
Bankruptcy Bill.

WILLIAM HAWES, Esquire, is called in, and examined as follows :

W. Hawes, Esq.

3d May 1853.

1. Lord *Brougham and Vaux*.] YOU are one of the petitioners in this petition?
I am.

2. In the year 1849, when the Bankruptcy Law Consolidation Act passed, were you examined?

I was, in 1848 and 1849.

3. Were you examined both in 1848 and 1849 in the Committee of this House, as well as in the Committee of the House of Commons?

I was examined in a Committee of this House in 1848, and in 1849 in a Committee of the other House.

4. You gave your opinion, from the result of your observations, in favour of three classes of certificates upon that occasion in 1849, did you not?

I did.

5. Do you retain the same opinion which you then had in favour of a classification of certificates?

I entertain the same opinion; but it is strengthened materially by subsequent observation.

6. By your observations of the working of it, you mean?

Undoubtedly.

7. Has it had the effect of diminishing the amount of bankruptcies brought before the Court?

I do not know whether the diminution of the cases before the Court is to be attributed to that or to other causes, for I think it acts both ways. On the one hand it induces creditors to take debtors into the Court, that a public judgment may be pronounced on their trading, and a certificate of one class or the other granted; and on the other hand, the moral influence which the certainty of this examination, and the subsequent adjudication of a certificate, exercises over traders, frequently renders the aid of the Court unnecessary. The reduction of business is a thing dependent on other circumstances than the Commissioners' certificates.

8. Do you not think that it has a tendency to prevent a man from going into the Court, though there may be no fraud proved against him, and nothing to deprive him of a certificate of conformity, that he may be stigmatised by the grant of a third-class certificate, or even a second-class certificate, instead of a first?

If it were in the bankrupt's power to decide the question of going into Court or not, it would; but it is the creditor who has the power, and it is the creditor who decides.

W. Howes, Esq.
3d May 1853.

9. Is not a great proportion of the bankruptcies that arise worked in the Court of Bankruptcy by the joint consent of both parties, both the trader and his creditor?

Previously to 1849, the trader had the power of taking himself into the Court without any communication with his creditors by a voluntary surrender; but now, unless he shows that he has five shillings in the pound, he cannot do that. The number of voluntary fiats has materially lessened; they were fruitful sources of fraud, rarely paid anything but the smallest dividends beyond the Court fees, and frequently did not even pay those expenses.

10. Are you aware of the great falling off that there is in the number of bankruptcies?

Most fortunately we are all acquainted with it.

11. Lord *Overstone*.] Do you think that the number of bankruptcies is diminished in a great proportion in the majority of instances?

Yes; simply from the fact I have before mentioned, that there no longer exists the facility of a man making himself a bankrupt by obtaining a voluntary fiat; that has lessened the number of bankruptcies, without affording any indication whatever of the extent or amount of insolvency existing at the present time.

12. Do you think that the difference is principally attributable to the decrease of voluntary fiats?

To that mainly, whilst other parts of the Bill of 1849 have operated to increase the number of bankruptcies, that is, the number of persons taken into Court.

13. Lord *Brougham and Vaux*.] Then, am I to understand that by the answer given to my question, accompanied with the answer given to Lord *Overstone's*, you mean that, as far as the diminution since the year 1849 has been the effect of the change in the law, it is owing to the diminution of the number of voluntary bankruptcies?

Mainly; but you must not leave out of view the prosperous state of the commercial world.

14. I understand you to say that, in your opinion, the diminution has been occasioned by the change of the law, owing to its operation upon the voluntary bankruptcies?

Yes, to a very great extent.

15. Has any other cause besides the change in the law, in your judgment, diminished the number of bankruptcies?

Undoubtedly; the unusual prosperity of the country in the last few years has lessened the number and amount of commercial insolvencies, and consequently of the bankruptcies; and the proportion of compositions with creditors to bankruptcies is greater than it was some years ago.

16. Lord *Overstone*.] Are you not of opinion that the winding-up of an insolvent's estate is in many cases very much influenced by the advice of the solicitor?

Of course the advice of a solicitor who understands the law, and the expense of working a fiat, must have weight; but I think the creditors look to the best means of obtaining the largest dividend one way or the other; and with respect to the necessity of inquiry into any fraudulent transaction, they decide the question: but the opinion of the solicitor will, as it ought to, have weight upon that point, though I think, generally speaking, the question is decided by the creditors, and not by the solicitor.

17. Lord *Brougham and Vaux*.] You have spoken of the prosperity of late years; was there not a period of very great distress in 1845, 1846 and 1847?

Yes.

18. Did that greatly increase the number of bankruptcies?

It did not so materially increase the number of bankruptcies as would have been expected, because many of the failures were of a class that cannot be taken into the Court of Bankruptcy at all. There was only one case, and that was an Indian house, in a large way of business, which was carried into the Court of Bankruptcy.

19. Would it not follow that if the distress of 1845, 1846 and 1847 did not materially increase the number of bankruptcies, the prosperity of the country since then cannot be credited with the diminution?

No,

No, I think not; I have only credited it to a certain extent; I have not said that it was the main cause: but as regards the bankruptcies in those years, the number was not very much increased, because the larger concerns did not use the Court. I think there was, I believe, only one house that went into the Court among the higher merchants, and that was after the greater portion of the foreign assets had been collected.

W. Hawes, Esq.

3d May 1853.

20. I observe that you state that, in 1849, the committee with whom you acted, that is the London committee, had at one time differed in their opinion, that is, had not been unanimous upon the subject of the class certificates, but that this year they are unanimous?

They were not unanimous until 1849.

21. But now they are all agreed, are they?

Yes; the classification of certificates was unanimously recommended to your Lordships' Committee in 1849.

22. Have they changed their opinion since 1849 in consequence of their experience and observation upon the working of the system?

I believe not; I think the contrary: I believe the Committee are more deceived in their opinion than they were.

23. I observe you were asked whether it would have the effect of bringing persons to the Bankruptcy Court at an earlier period, and you said, "It would, and would prevent a great deal of fraud"?

That it has prevented a great deal of fraud we should all agree; but whether it has brought people to the Court of Bankruptcy at an earlier period it is not so easy to know. The tendency of the measure of 1849 is to keep people out of Court altogether: the knowledge which they now have, that a very rigid inquiry into their affairs, and the mode in which their business has been conducted will be gone into, has tended, undoubtedly, to make men submit their affairs to their creditors at an earlier stage than they did under the old law, and thus avoid the Court altogether—to their own benefit, to the benefit of their creditors, and to that of trade generally. Under the old law the debtor threatened the creditor to take his affairs into the Court of Bankruptcy: under the new law the creditor looks to and obtains from the Court protection, because, if there be fraud, punishment is certain, and if not legal but commercial fraud, the classification of the certificate protects the creditor; whereas, before 1849, there was no punishment whatever; and all taken into the Court, honest or not, were turned into the world branded alike: the refusal of a certificate was a rare case indeed. Formerly the expense of the Court was greater than it now is: the debtor used to threaten the creditor, because he knew the creditor would, if possible, avoid the trouble and expense of the commission of bankruptcy. I think the Bill of 1849 has materially checked one class of frauds common in insolvent estates; I mean fraudulent preferences.

24. Then is it the result of your experience, from observation, that the working of the classification system has had a tendency to diminish, and has in point of fact diminished, the amount of fraud?

Undoubtedly, I believe, it has diminished the amount of fraud.

25. Lord Overstone.] Do you feel authorized to speak confidently as to the opinions of the great mass of persons who have signed that petition?

Yes; I was engaged for many years in a trade which had more bankruptcies than any other, except the haberdashery and the wine and spirit trades. I was engaged with the grocers, and the greater part of our committee were either warehousemen, wholesale grocers, or in the wine trade, and together they had a very broad basis upon which to form their opinions of the operation of any measure relating to bankruptcy; and we are now perfectly unanimous in our belief with respect to the benefit which has arisen to trade from this Act of Parliament. I think I may say I speak the opinions of all of them, that it has been of very great service to trade, and is still producing great advantages; but of course a few years must elapse before the certainty of punishment can have its full effect in the prevention of fraud.

26. The benefit you consider to consist principally in expediting the time, or rather the preventing of delay in adjusting the debtor's affairs with his creditors, in
659. A 4 preventing

W. Hawes, Esq.
 3d May 1853.

preventing fraud in its incipient stages, and in checking whatever recklessness there might be in the expenditure?

Yes, precisely so.

27. In all those three respects, do you think that trade is protected now to a greater extent than it was previously to the existence of the present Act of Parliament?

Yes. Formerly the estate of a trader was almost unprotected, and there was an enormous extent of insolvency, the insolvent taking advantage of such an unwholesome state of the law. I believe I am speaking the unanimous opinion of our committee when I say that the amount of insolvency is now much less, and the dividends, as a whole, are much larger than previously to 1849; and that the grossly fraudulent cases are principally confined to a lower class of tradesmen, who in fact have not a great amount of business.

28. Do you think that the three classes of certificates affect the cases of fraudulent debtors, or debtors who are guilty of great indiscretion?

I think that when a trader is thoroughly fraudulent, it does not much matter about the certificate; but I think the tendency of the three classes of certificates is to induce a great anxiety to get a first-class certificate; to accomplish this great anxiety is shown to make the best of the estate; and when once the estate gets into Court, there is a strong desire to show the creditors that everything is surrendered, and to facilitate the winding-up of the concern.

29. You think that the existence of the three classes of certificates exercises some influence upon the conduct of the insolvent?

I think the knowledge that a certificate will have to be obtained exercises a most beneficial influence upon parties before they are insolvent, and undoubtedly, I think, it is a great check upon the improvident. It is a moral influence that is being exercised over traders which did not exist before. I am strongly inclined to think that the influence before is of much greater importance than the influence after bankruptcy.

30. Is it your impression that the general feeling of the trading community is that of satisfaction with the present operation of the Bankruptcy Laws, and that insolvents' estates are wound up in the manner most beneficial to the creditor?

That question involves the entire approval of the law and of its administration in the Bankruptcy Court, and to that I cannot give an unqualified answer. If you put the question as to the facilities which have been afforded for taking a man into Court, and the very much more rapid distribution of assets than formerly, and the improvement that is effected by the introduction of the classes of certificates, I should say that the general feeling is that of satisfaction; but there are expenses and delays and regulations to which we object, and which are capable of easy improvement; one, for instance, is the mode of paying the official assignees, to which we object.

31. Lord *Brougham and Vaux*.] Does anything further occur to you to state than what you have stated in answer to the questions touching the realizing of your expectations by the experience of the last three years?

I can merely repeat that we are thoroughly satisfied with the beneficial operation of the law. I am confining myself simply to the subject of certificates, and I have had communications from the committees in the country, which thoroughly support the view taken by the London committee.

32. Lord *Overstone*.] Do you consider that the evil result which would arise from abolishing the three classes of certificates would be, that you would go back to the law existing previously to the year 1849, which is acknowledged by all parties to be a bad state of the law?

Yes; I consider that it would remove the stimulus to the early surrender of estates, and the means of getting the greatest amount of information about those estates when surrendered, which has been created by the Bill.

33. *Chairman*.] From what do you form your opinion about the beneficial working of the class certificate system; first, as regards yourself in your own capacity as a merchant or a trader, how has it operated with regard to you individually?

I have stated already that recently I have not been in a situation to enable me to speak from that personal experience which I had previously to 1849.

34. Is

34. Is your experience before 1849, or after the Act passed?
Previously to the Act being passed.

W. Hawes, Esq.

3d May 1853.

35. Then, you only speak from what you have heard from others?

I speak from being the chairman of a committee which meets constantly, and which represents the largest body of traders that ever has been associated together for the promotion of any act of the kind. My Lord Overstone knows the names of the parties, that they are all actively engaged in large transactions, and living in London, and they are unanimous.

36. Are those persons who are presenting this petition persons with whom parties at Liverpool and Manchester contract engagements?

Undoubtedly, to an enormous extent.

37. Are they merchants who are in business to what may be called a large extent?

Yes, very large.

38. And they are persons who are liable to the Bankrupt Law?

Undoubtedly; they are both takers and givers of credit, and subject to all the casualties of trade.

39. You have been understood to state that the large bankruptcies do not, since the year 1849, come into Court?

Yes, nor did they before 1849. We have had very few large bankruptcies or failures since the year 1849.

40. You are aware that, independently of the class certificates, the Act of 1849 has the most stringent provisions against a bankrupt who has committed almost any fault that ought to exclude a man from a certificate?

Yes, it has, against the frauds defined in the Act.

41. Take section 256 for example; does not it enumerate nine different offences that are to exclude the party from a certificate?

Yes; but there are many other commercial offences unenumerated, which are equally fraudulent.

42. You are also aware that the Act gives a discretionary power to the Commissioner to withhold the certificate, to suspend the certificate, to annex a condition to the certificate, and to place the bankrupt, independently of the class certificate, wholly under the control and the power of the Commissioners?

Yes.

43. Therefore, it would seem to follow that the system of class certificates has an object beyond the excluding of the fraudulent bankrupt from the benefit of the Bankruptcy Act, which is to enable the honest man to start again as a trader; is not that so?

Yes, to enable all who obtain certificates to begin again.

44. Then, it applies only to those persons who do obtain a certificate?

Yes, undoubtedly.

45. Consequently, if the system of class certificates only applies to those who do obtain a certificate, no man who obtains a certificate of any class can have committed any of these various offences?

There are many offences, mercantile frauds, that are not enumerated, which would exclude him altogether from a certificate, if the law were properly administered.

46. I am supposing that the law is properly administered, and that if he has committed any of these offences, he is excluded from obtaining a certificate. If he has acted improperly, or refused to give information, or done anything wrong, and also if it is afterwards proved that he has improperly obtained his certificate, then the certificate may be recalled?

That is supposing the offence to be legally proved.

47. It must be taken for granted that that which is not proved does not exist. With respect to the class certificate, the object of the certificate is (the man being stripped of all his property) to turn him out again with a capacity of trading, is it not?

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IV. Hawes. Esq.
 3d May 1853.

I do not think the object of the class certificate is to turn out the man again with the capacity of trading.

48. But the effect of the certificate is to enable him to commence trading again, is it not?

Yes, the effect of the certificate, but not of the classification.

49. Do you know whether the gentlemen whose petition we have now before us are in the habit of keeping a list of the traders who have gone into the Court of Bankruptcy, with the class of certificates which they have obtained?

Undoubtedly several do—those in the largest business do—of all insolvencies connected with their own trade. There is an office, with a secretary, in which the circumstances of each bankrupt are recorded, and the class of Certificate awarded, and, more than that, every assignment and composition is recorded.

50. I am aware that the traders in the City of London take every possible means (and I do not find fault with that) to ascertain what is the state of solvency of the persons with whom they are dealing; but as far as your knowledge goes, what do you believe is the operation upon traders in the City of London of the practice of dealing with men according to the certificates which they have obtained?

From my own knowledge, as I have said before, I cannot answer the question; but from the knowledge I gain, associating as I do with the largest traders, and those who are subject to insolvencies to the largest extent—I mean houses in the Manchester trade, and wholesale grocers—I have an impression, from the facts they have brought before me, that there is an improvement with respect to the conduct of insolvents since the passing of the Act of 1849.

51. But may not that be owing to the improvement in the prosperity of the country, and to the greater vigilance with which gentlemen trading in a city like London look to their debtors, and, as you say, having a committee to watch, thereby tending to exercise an influence over the minds of persons with whom they deal?

No; because we have had periods of prosperity before the present. My Lord Overstone will recollect the period running from the year 1836 to the year 1841; and we have in the records of this Committee, which was formed many years since, the result of insolvencies and bankruptcies, and the subsequent dividends paid during those years; and I am perfectly satisfied, that if time is given to us, we could bring before your Lordships the fact that the dividends arising from compositions, assignments and bankruptcies, are now materially larger than they were then.

52. How does that prove that the granting certificates in classes operates to produce that effect?

It proves that the Bankrupt Law as it is, taking it as a whole, induces the surrender of property at an earlier stage than the law did previously to the passing of the last Act; that is as a whole; it consists of many parts; but the certificate class I believe to be very important in its preventive effect.

53. Are you aware that there is no such law in any country in Europe?

I am perfectly aware of that; but the foreign laws relating to insolvencies and bankruptcies are much more stringent than any we have in this country. In other countries, debtors are all severely punished; but fraudulent debtors never obtain relief from their debts, and cannot again be free, as in this country. In Spain, the debtor loses all his civil rights. Here is a paper, in which the Committee will find a *resumé* of the laws relating to bankruptcy in every country in Europe; and there is no country in which the law is so mild as here.

54. You are of course aware that the class certificates have no relation to fraudulent conduct; for if the party has committed any fraud, he will not get a certificate at all?

There is no doubt that unless the actual fraud specified in the Act is proved, a certificate of one class or the other is granted. Many commercial frauds are not enumerated.

55. But the class certificates, according to the Act of 1849, are to be granted with reference to the bankruptcy being occasioned either wholly by unforeseen losses, or partly by unforeseen losses, or without reference to unforeseen losses.

In

In the first case, he is to have a first-class certificate; in the second case, a second-class certificate; and in the third case, a third-class certificate?

To reply to that, I must except to your Lordship's first proposition. The clause has reference to the frauds particularized in the Bankruptcy Act, as I understand the rule.

W. Hawes, Esq.

3d May 1853.

56. What I mean is, that the class of the certificate which is granted has no reference to frauds;—because, if the man has committed a fraud, he will not have a certificate at all. Now, let me just read to you what the certificate is to specify; the Commissioner is to specify, “that the bankruptcy has arisen from unavoidable losses and misfortunes; that he is entitled to, and I do award him this certificate as of the first class;” or “that his bankruptcy has not wholly arisen from unavoidable losses and misfortunes, and that he is entitled to, and I do award him this certificate as of the second class;” or “that his bankruptcy has not arisen from unavoidable losses or misfortunes, and that he is only entitled to, and I do only award him this certificate as of the third-class.” So that the qualification entirely depends upon losses and misfortunes, putting fraud completely out of the question: those different matters which are provided for directly by the Act of Parliament depend upon his bankruptcy having arisen wholly from unavoidable losses and misfortunes, or not wholly from unavoidable losses and misfortunes at all; it may have been partially, or it may not have arisen from those circumstances at all. Then, does not that lead ultimately to this sort of investigation, how far the consequence may have been what you or the Commissioner think reckless trading, and does not this question, therefore, lead to an examination into the extent of a man's trading?

Into the extent and character of his trading.

57. Lord Overstone.] By “extent,” you mean as compared with his means?
Yes.

58. Chairman.] Does that lead to the difficulty in a country like this, which depends so much upon commerce, of ascertaining where enterprise ends and reckless trading begins?

You have the result clearly before you; you have in the first place the insolvency of the man, and you then have the cause of that insolvency explained; and if the trading has been reckless, the cause is shown upon the face of the papers brought before the Court.

59. Therefore, in point of fact, you judge after the event in that case?

Undoubtedly; as in all courts of justice you judge after the event, and decide whether the man has been guilty of reckless trading or not.

60. Then would not this follow, that what might appear before the event a fair and proper speculation might, after the event, appear to be a very reckless speculation?

I cannot conceive it would be the case if a man is trading prudently; if a man enters into a speculation, of course it is with a view to get money, and, of course, the more extensive the speculation in the commodity in which he is dealing, the more he hopes to gain by it; if he enters into the speculation to such an extent as to incur a risk such as nobody could contemplate a prudent man incurring, that is *primâ facie* evidence of recklessness.

61. Then you do not mean to say that every man's speculation must be bound by the capital which he has to answer an adverse event?

A man's speculation must be bound by the means which he has to meet his engagements, in case of failure.

62. Lord Overstone.] Should not you say that, if a man sets out in a mercantile concern, there should be some proportion between his operations and the means of carrying them out?

Undoubtedly; and it is upon the belief that such a proportion is preserved that the trustworthiness and the credit of a man is, in a great measure, based.

63. Is there not a vast deal of difference in conduct, beyond mere fraud, with respect to the proceedings of a person in carrying on his trade?

Yes; and for that reason I wished particularly to call my Lord St. Leonards' attention to the application of the word “fraud” to commercial transactions, because there is a marked difference between frauds in the ordinary criminal sense and those

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occurring

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occurring in commerce; there are circumstances of common occurrence which I believe are not considered as frauds under the Act, and which are not acknowledged as frauds, and which many traders scarcely consider as wrong, for which we wish to have a class certificate, to show that the debtor has done wrong, that he has been imprudent, and that, if he has not committed a fraud, he has not conducted himself in such a manner, as a tradesman, as to be entitled to pass through the Court without remark.

64. *Chairman.*] Have you seen observations from the Commissioners, as they are reported in the newspapers of the day, in which the Commissioner has stated his regret that he is forced to deny to a particular man a first-class certificate?

I have no doubt that cases of that kind have occurred, when he has felt very great regret at denying a first-class certificate; but at the same time, even in criminal courts, it is not unusual to hear a Judge regret that he is obliged to inflict a very severe punishment upon a prisoner; but I believe such cases are exceedingly rare.

65. Is there any standard among commercial men by which the Commissioner is to exercise the duty reposed in him, in granting a class certificate?

I think there is a commercial standard, which is regular in its action, and which enables the Commissioner, in the greater number of cases that come before him, to judge and decide consistently upon the respective merits or demerits of the bankrupt's conduct.

66. As far as your experience goes, do you think that different Commissioners generally arrive at the same result?

I see every variety of case in the London Courts, and I think that the Commissioner might sometimes be a little more severe; yet it is remarkable, as a whole what satisfactory decisions they give.

67. Are you aware that there have been a good many appeals from the decisions which they have given, as to the certificates?

I do not think there have been many in proportion to the number granted.

68. Are you aware that many of them have been reversed?

Yes, and reversed entirely in opposition to the opinions of all persons connected with the estate, and it has been to the very great regret of the mercantile body that they should be so reversed; there is one case especially, in which a large mercantile house was interested, in which there was a reversal of the decision of the Commissioner upon appeal; it was a case in which we all took a very great interest, and we were very much disappointed at the result of the appeal.

69. That is to say, you are dissatisfied with the administration of the law in the higher branches of the Court?

No, I think not; but I think that the fact of the Lords Justices being persons who know nothing about trade, who have not had the whole case before them, who have not seen the bankrupt examined, and who have not seen the manner in which he conducted his business, makes them unfit to decide whether the person is or is not entitled to the certificate, and therefore we very much wish to have the appeal to the Subdivision Court as it existed originally.

70. *Lord Brougham and Vaux.*] You mean the subdivision of the Courts?
 Yes.

71. *Chairman.*] You wish to withdraw from the Superior Court the whole jurisdiction over the class certificates?

We wish to withdraw from the Superior Courts the jurisdiction that was given by the Act of 1849, and which they did not formerly possess to the same extent as now; and we wish to revert to the state of the law which existed before in that respect, and for this reason, that the Judges of the Superior Court, learned as they are, cannot, we think, have the whole circumstances of the case before them.

72. That is, you do not approve of the decisions to which they have come?
 Undoubtedly we do not.

73. *Lord Overstone.*] Is it your opinion that the situation of the inferior Judges places them more immediately in connexion with the transactions upon which they have to exercise their judgment, than the superior Judges, and that, in consequence
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of that, they exercise a judgment more in harmony with the policy of the great trading committee of which you are chairman?

Yes, that is the case; and, perhaps, I might add, that it is of much importance that the right of the bankrupt to his certificate should depend upon his conduct before the Court, and that there should be a strict examination of his conduct in his mercantile transactions, the result of which can only be known by the Judge hearing the case, because the examination is spread over six or eight months, and with the character and conduct of the debtor as exhibited during this long period, the Commissioner alone can be acquainted; and although the word "inferior" was used, we think the knowledge of the Judges in bankruptcy, in all matters relating to the certificate, cannot be equalled by that of the Judges in any other Court.

74. *Chairman.*] The word "inferior" was used only with respect to the station of the Judge; no Commissioner could feel himself hurt by that, because the Lords Justices are inferior to the Lord Chancellor, and therefore it is only in degree. But what you desire on behalf of the traders of London is, that everything should be left to one man, and that there should be no control over his refusing a first-class certificate or a second-class certificate to any given trader?

No; because we expressly state that we wish there should be an appeal to the Subdivision Courts.

75. Why should not the same evidence be laid before the Superior Courts as can be laid before the Court of Review?

Because we find that, in cases where there are appeals, practically the evidence is not and cannot be laid before the Court of Appeal.

76. Why not?

Because the bankrupt is the appellant, and the creditors have already devoted a great deal of time and spent a great deal of money in getting the case heard and obtaining the decision of the Court of Bankruptcy, and persons will not generally incur the expense of opposing an appeal, the result of which, in the Superior Court, is only to affect the punishment in a case upon which the creditors think that a proper decision has already been arrived at.

77. What is the difference between going before the Court and going before a Commissioner?

The difference is, that in the one case the party has the whole of the evidence before him, and, being conversant with the whole case, decides accordingly.

78. *Lord Brougham and Vaux.*] The appeal being to the Subdivision Court, to which the Commissioner belonged, do you consider that it makes a material difference in the proceedings, that if it goes to the Vice-Chancellor or the Lords Justices, they decide the case without the assistance of the Commissioner, who had himself personally, as it were, examined the whole matter?

Yes; and not only do they decide the case without the assistance of the Commissioner who personally had heard and decided the matter, but they decide it without the evidence in the case upon which the Commissioner has arrived at that decision, and because, judging by the past, I should say that appeals generally are not opposed by the creditors whose evidence has induced the Commissioner to arrive at a given conclusion.

79. Would not the evidence taken down before the Commissioner go before the Vice-Chancellor or the Lords Justices?

I do not know whether it does or does not.

80. Is not the evidence taken down in writing?

I do not know how far it is taken down, but I know that the opinion of the Commissioner upon a bankruptcy is dependent upon a great deal which is not committed to writing, because the evidence of his transactions and his speculations, and his conduct as a trader, comes out in various ways, and much of which is never committed to writing. Upon this evidence the Commissioner forms an opinion.

81. Suppose that all were committed to writing that passed before the Commissioner, and that it were all submitted to the Vice-Chancellor or the Lords Justices sitting in the Superior Court, would there not be still this difference, that the Commissioner himself, from whom the appeal comes, had seen the bankrupt personally, and had noted his demeanour while under examination?

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Undoubtedly;

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Undoubtedly; and that is a matter of very great importance. But even were all that passes before the Commissioner in the progress of a bankruptcy, extending over a period of six months, taken down in writing, we should have a Blue Book on every bankruptcy. What with the examination of the trader and the proofs of the debts and counsels' speeches, it would have no end.

82. *Chairman.*] Where is the difference, in your mind, speaking generally, between having to go to a Subdivision Court of Review in Bankruptcy, or to go before the Vice-Chancellor's: in either case must you not have some evidence before either the one or the other in order to defend the appeal?

Will you allow me to say that I did not expect to be examined so closely upon this part of the subject; it is one upon which I have not thought so much as I should like to have done before giving evidence to your Lordships; but the answer I should make is, that the Vice-Chancellor does not have, and cannot have, that evidence before him which is absolutely necessary to decide correctly upon the question of a bankrupt's certificate.

83. Why cannot he have the same evidence which might be laid before the Court of Review if there were one?

I do not know what was the practice of the Court of Review when that Court existed, but I have no doubt that the Lords Justices might have the same written evidence that was before them; but our objection to the present appeal is, that the Lords Justices have not had the practice in bankruptcy and the knowledge of insolvency, or the knowledge of accounts, or of the various forms of commercial misconduct, which will enable them to judge correctly of a bankrupt's conduct, and upon which his right to a certificate, or of a classified one, depends; they cannot have brought before them the opinions and experience of mercantile men as to matters of conduct which have been elicited before the Commissioner whose time is exclusively devoted to that subject, and therefore we think that the judgment of the Commissioner is more likely to be right.

84. Do you think that a judicial mind, though not in the constant habit of having bankruptcies brought before it, yet in the constant habit of administering Bankruptcy Law, is not equal to the consideration of the question as to whether the man should have a first-class certificate or not?

With great submission, I do not; because the certificate, in the words of the Act, depends upon the whole character of the debtor's trading. It is not a question put before a judicial mind to decide, ay or no, upon a particular point, but it depends upon the conduct of the trader through a series of years, and that conduct is tested by his behaviour, under a variety of circumstances and examinations; for instance, it is a very common case for a bankrupt to deny a debt which is subsequently proved to be due in the course of the examination; the bankrupt prevaricates; and the whole demeanour of the bankrupt is such an important element in the decision to be come to, that I do not think it is a question upon which the higher class of judicial minds upon an appeal can arrive at so sound or so practical a decision as the Commissioner who heard the case, and has seen the bankrupt under a variety of circumstances.

85. *Lord Overstone.*] Then your view of the case is this, that the individual Commissioners administering the Bankrupt Law in their respective Courts acquire an extensive practical knowledge of its application, which enables them to exercise a sounder judgment upon the case brought before them than can be exercised by the superior Judges not having previously acquired that practical knowledge?

Undoubtedly; and also because the superior Judges have not been in the habit of dealing with insolvents' accounts.

86. In granting a second or third-class certificate, are the reasons for granting it instead of a first-class certificate set forth?

No, not more than is required in the Act of Parliament.

87. Do you think it would be desirable that the reasons for granting class certificates should be set forth?

I think not; I think we must rely on the Judge having proper reasons for what he does.

88. *Lord Brougham and Vaux.*] You have said that you have had a great deal of communication with a number of merchants and traders, and among others those who took

took an interest in the proceedings in the year 1849, and in the adoption of the plan of the classification of certificates?

Yes.

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89. Do you apprehend that they would be very much alarmed at the proposed alteration of reverting to the law, as it existed before the year 1849, with respect to certificates?

The best answer I can give to that is, that the petition, which is before the Committee, and which I wrote, having been put into the hands of one person only, received, within four or five days, the signatures which are appended to it. It has never been exposed any where; it was taken to the principal merchants in the City, and signed most readily; a printed copy was circulated at the same time: and I believe I cannot exaggerate the alarm which is felt, lest we should revert back to the system of law which was so universally condemned by the mercantile classes.

90. Have you discussed the subject now before us with a great number of persons in the City?

I have: we had a meeting on Saturday, at which eight or nine of the committee attended; and at that meeting they all agreed to be examined, and will be ready to come whenever your Lordships please.

91. Have you discussed the matter with others besides?

Generally, but not closely.

92. Have you found the prevailing opinion to be that which you represent?

Undoubtedly; the prevailing opinion is that of approval of the classification of certificates.

93. Do you recollect enough of the proceedings in 1849 to be able to tell the Committee whether at that time there was or was not a very great desire on the part of the gentlemen with whom you acted for another change in the law, namely, restoring arrest upon mesne process?

In a very modified form undoubtedly there was, and, I believe, most of us adhere to that still; but I do not mean to state that in the name of any body but myself.

94. Was it not with the very greatest reluctance, in 1849, that you, to a certain degree, gave up, if not your opinion, at least calling upon the Committee to act upon it?

Yes; but your Lordships conceded a good deal at the same time, which has very much the same operation on debtors as arrest, because you have given the creditors the power to summon a debtor at seven days' notice; and whether you take the debtor's person at once, or secure his attendance upon a summons at seven days' notice, is merely a question of degree, and that was a very important concession to us.

95. Do you consider that among other matters that were given in lieu of the restoration of arrest by mesne process, the classification of certificates was one?

Yes; it formed part of the whole, and a very important part.

96. Do you consider that your opinion upon this subject, and the opinion of those with whom you acted, has been influenced by your interest in the matter?

It has been influenced by our interest decidedly. Our interest is that of the public, and which you have endeavoured to promote by this Act of Parliament, the object of which is to prevent bankruptcies. Our interest as traders giving credit, and enormous credit, to different parties, is to encourage a high moral feeling among traders, because the prosperity of commerce depends upon it; and I believe this Act of Parliament has improved, and will in time improve still more, the moral tone of traders: and so the national interest, as well as individual interests, requires that every thing should be done by law which shall check improvidence and recklessness of trading, and proceedings of that kind, which always end in bankruptcy.

97. Lord Overstone.] Have you, as a petitioner, and representing the parties who have signed this petition, any other interest in the matter beyond that of obtaining good security for the reasonable performance, on the part of those whom you trust, of the duty of making an honest surrender of their property in case of insolvency?

None whatever; that has been the feeling of the parties with whom I act. We have all of us been anxious to relieve the honest debtor in the quickest and

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best way possible from the difficulties in which he is placed, and to separate him, by the favourable judgment of the Court, from the dishonest trader.

98. Is not the interest which you have in this question, and the interest of the other petitioners, identical with the interest of the whole community?

Undoubtedly; I believe among our committee there are persons giving the largest amount of credit in the City of London, and they are persons who are equally subject with their debtors to the casualties of trade.

99. Lord *Brougham and Vaux*.] Do not those with whom you act still consider that the most effectual way of accomplishing your purpose, namely, preventing fraud and reckless trading, and so forth, and raising the moral tone of the trading community, would be restoring arrest upon mesne process?

I do not know that I should go as far as that; I think it would give facilities for the laying hold of fraudulent debtors which we do not possess at present, and I think it would be more used against cases of fraud than otherwise.

100. Do you consider that you are very much benefited by the practice of attorneys being allowed to appear as advocates; that is, what are called attorney-advocates; I mean by the attorneys who are employed generally by the parties being taken universally into Court to act as their advocates?

We give our business in the Bankruptcy Court to those attorneys who devote their attention to the management of bankruptcy matters, and who are in consequence familiar with the practice of the Court; besides this, the gentlemen you refer to have a knowledge of accounts, and they discharge their duties so efficiently that we strongly wish to support the continuance of the present system. The gentlemen referred to are most intelligent attorneys, who devote their attention to bankruptcy, and who have a knowledge of accounts, which no barrister has.

101. Is it not a very large and lucrative branch of business?

As applied to a barrister, I should say not; as applied to an attorney, I should say yes.

102. Would not the younger branches of the profession, if attorney-advocates were excluded by this provision, and if the Bankruptcy Court were put upon the footing upon which all the County Courts have already been put, apply themselves to these matters, so as to become capable of conducting bankruptcy business in the same way as attorney-advocates now do?

No, I think not; because a barrister could not do the attorney's business. It is the union of both that makes it lucrative; if you were to divide it, it would not be lucrative to either.

103. Do not the gentlemen of whom you speak devote themselves exclusively to this advocacy?

No; they have a great deal of business as solicitors joined with it.

104. We are speaking of those cases where an attorney goes in only as an advocate upon the retainer of some party; do you consider that those gentlemen who are employed exclusively in the Court of Bankruptcy make a very considerable income by it, independently of their business as attorneys?

No doubt they do; but not independently of their business as attorneys.

105. Could not a barrister make the same income, if he devoted himself to that class of business?

No, he could not; because the parties of whom I speak are not in general paid for making a speech on a particular day on a particular point of law; they attend the whole case, extending over months; but if you bring a barrister down for a special case, of course it must be made worth his while to come; but these gentlemen watch the case for the whole period it is before the Court, and thereby get a perfect knowledge of the affairs of the bankrupt.

106. *Chairman*.] Do you mean by that, that they actually practise there, and are daily there?

Yes.

107. So that if there were barristers there, they might do just the same thing as the attorney-advocates do?

Just

Just as far as the pleading of a special case goes they might, but the attorney-advocates do a great deal more, because they are at all times ready to attend the Court.

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108. So would the barrister be, because he must necessarily accommodate himself to the nature of the business?

I do not wish to say anything disrespectful of the barristers, but they are a class of persons whom the smallness of the remuneration which can be given in such cases would exclude, and that is one reason, I believe, why they are excluded.

109. Lord *Brougham and Vaux*.] Are you aware that, at least in former times, some of the highest functionaries in the profession, persons who have attained to the station of Lord Chief Justice afterwards, used to attend a great deal before the Commissioners in Bankruptcy, and to have a great deal of what is called bankruptcy practice?

That was under the law as it existed previously to 1831; but that was quite a different thing, because you had the barrister brought down to argue the question of the choice of assignees, the administration of the whole estate depending upon it; and I hope I may say, without impropriety, that it very often happened that a learned gentleman was brought down to govern and awe the Commissioner, and the effect of it often was, that the Commissioner was, by the force of the talent on the one side, driven into a decision; but the case is different now, because such necessity for a barrister does not exist, and the attorney-advocates undertake the whole business of the Court.

110. Lord *Overstone*.] Does not the business before the Bankruptcy Court consist of a peculiar mixture of accounts and law, different from that which takes place in the ordinary Law Courts?

The difference I believe to be this, that bankruptcy practitioners have principally to do with accounts, and the business is of a more administrative character than in the Superior Courts, where it is rather contentious than administrative. There is also a mass of business connected with the details of accounts, and the management of books, that properly belongs to the attorney's duty, which has no parallel in the business of a barrister in the Law Courts.

111. It is precisely that species of business with which an attorney, in his ordinary business, is conversant, and with which a barrister, in his ordinary business, is not conversant?

The ordinary business of an attorney in the Court makes him conversant with it, but the ordinary business of a barrister does not introduce him to it at all.

112. Lord *Brougham and Vaux*.] But could not the parties avail themselves of the benefit of a person being an attorney, and attending for them in the Court of Bankruptcy, and yet the attorney-advocate no longer be allowed to act as an advocate?

Yes; but then we should be obliged to have two parties doing the business of one.

113. Is not that the case now?

Practically, it is not so; because if I transfer the business of an estate from my own solicitor to one of the gentlemen I have spoken of, I do not pay two parties, I only pay one; but if I were obliged to employ a barrister as well as my solicitor, I should have to pay two: whereas, under the present practice of the Court, although theoretically two are employed, yet practically it is only one; and, moreover, you have the service of one who is thoroughly up to the business of the Court, instead of one who is not.

114. The bulk of your examination has been with relation to the classification of certificates; but there are other parts of the proposed Bill to which the observations in this petition refer; what should you say was the part next to what we have been going upon, that you consider of the greatest importance in your objections?

There are only two others of much importance: the most important is Clause 11; at present it is imperative upon the Court to decide whether the certificate shall be refused or suspended; the case is argued before the Commissioner, and he enters into the question upon the merits of the case, and it is imperative on him to decide; by the proposed Bill it is to be optional, and therefore

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he may waive the question or not, as he likes: that is a return to the old law which we believe was very prejudicial, and we believe that the Commissioner would rather be obliged to decide the case than otherwise.

115. *Chairman.*] You leave the Commissioner large discretion as regards class certificates, and you leave him without any discretion in the particular case, do not you?

I do not know that.

116. Lord *Overstone.*] You propose to refuse him any discretion, whether he will decide the case or not; you wish to make it imperative?

Yes; but upon all matters relating to the certificate especially.

117. Lord *Brougham and Vaux.*] Do you consider that the probability is much greater of its being passed over lightly when it is discretionary than when it is imperative?

Undoubtedly; I think that if a case is brought before the Commissioner, it ought to be decided one way or the other: the evils of the old law were such as to lead to the present enactment.

118. Lord *Beaumont.*] Do not you consider that it would be not limiting the discretion of the Commissioner, but only requiring him to use his judgment?

The inconvenience of a discretionary power was felt previously to 1849, and that was one of the points on which we gave evidence, and very strong evidence, before both Committees; and it is a point on which the committee I represent has a very decided opinion indeed.

119. Lord *Brougham and Vaux.*] Do you consider that the Commissioners, when it was optional, that is, before the change which made it imperative, used in many cases to pass over matters, even though the offence had been proved, without executing the law?

Yes; and I believe that a reference to the daily newspapers of the period previous to 1849 will show that there were constantly recurring cases of gross misconduct and fraud on the part of bankrupts which passed through the Court without punishment, and, indeed, without remark from the Commissioner, simply because it was optional with him whether he should decide judicially upon it or not.

120. You have stated that that was the next point to the question of classification, which is stated as the most important of your objections?

Yes.

121. What is the next?

The next is, taking from the assignees the power of deciding upon the extent of furniture to be retained by the bankrupt; I refer to Clauses 8, 9 and 10.

The Witness is directed to withdraw.

R. G. C. Fane, Esq.

R. G. C. FANE, Esquire, is called in, and examined as follows:

122. Lord *Brougham and Vaux.*] YOU are a Commissioner of Bankruptcy?
 Yes.

123. Were you examined as to the classification of certificates in the year 1849?

I do not remember having been examined on that point.

124. Have you heard the evidence that has just been given by Mr. Hawes, on the subject of the classification of certificates?

A great deal of it.

125. With respect to the conclusion come to by Mr. Hawes in favour of the classification of certificates, do you agree with him, or do you differ from him?

I entirely agree with him; I think that in the administration of the law it is desirable to have a system of rewards as well as punishments. The classification of certificates is the reward—part of the system of rewards and punishments; and it appears to me very desirable that the Commissioner who has superintended the whole conduct of the bankrupt should have liberty to declare publicly whether he thinks

thinks that the bankrupt should be rewarded by an ordinary certificate only, or by one of the two better classes: to confine the power of the Commissioner to the punishment for fraud is not doing as much as may be done for the purpose of repressing bad and encouraging good conduct. I think it is very desirable that the power should be given to the Commissioner of doing that which is calculated to encourage good conduct; and I cannot help thinking, from the result of my experience, that the classification of certificates has had a tendency to produce better conduct on the part of bankrupts. Certain I am that the greatest anxiety exists to obtain a first or second-class certificate.

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126. Can you give the Committee any estimate of the proportion that the first-class certificates have borne to the other classes?

I must first state, that I think, in the exercise of every power, and in the exercise of every discretion, there will be a difference in the conduct of different persons. I, myself, have a very strong opinion as to the propriety of withholding first-class certificates, except in those cases in which the parties clearly deserve them. I think that the value of the first-class certificate, if given otherwise than with great care, would sink to zero, and I am, therefore, very careful in not giving first-class certificates, except in cases that really demand them. I am most anxious on the subject of first and second-class certificates; for my feeling is, that no man is entitled to anything more than an ordinary certificate, unless there is something in his conduct distinguishing it from the conduct of an ordinary bankrupt.

127. Can you give the Committee any estimate, or an approximation to any estimate, of the proportion of the first, second and third-class certificates actually granted?

I cannot, because the only mode of doing that would be by examining the Gazette, and finding it out from the Gazette. I can only speak to my own experience, and, as regards that, I can only say that I am extremely chary in granting first-class certificates.

128. (To Mr. Hawes.) Can you give the number of the first-class certificates?

The number of first-class certificates in the year 1851 was 151; of second class, 286, and of third class, 287. In the year 1852, the number of first-class certificates was 149; of second class, 255, and of third class, 201; I believe those numbers are accurate; they are taken from a Return which is stated to be correct.

129. (To Mr. Fane.) You have stated that when a discretionary power is given, of course different individuals armed with it will exercise it in a somewhat different manner; do you know that in fact there is a considerable difference among the Commissioners in the principle upon which they proceed in exercising this discretionary power?

I do not think there is; but I have understood that one of the Commissioners thinks that the granting of a third-class certificate is a slur upon the person to whom it is granted; and therefore I believe it is his practice, if he gives a certificate at all, to give a second-class certificate; but I must say, that I cannot understand upon what principle the granting of a certificate of any sort can be looked upon as a slur; however, that is only my own view.

130. Is it not a slur, comparatively?

Hardly that, I should say; of course it is not so high a reward, but it is not a slur.

131. Supposing that one man goes away with a first-class certificate, and another with a third-class certificate, into the world as traders, will not the one for the future be considered as a person of an inferior description, if not in point of honesty, at least in point of prudence, as a trader?

Certainly.

132. Lord Overstone.] A third-class certificate virtually means a declaration that you can only give a very qualified approval of the conduct of the party?

Certainly it is; in the majority of such cases there is a dividend of not more than 2s. in the pound declared, and when that is so, it is difficult to give any thing more than a qualified approval of the conduct of a man who has continued to struggle so much longer than he ought to have done.

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133. Lord *Brougham and Vaux*.] In granting these certificates, does not the Commissioner take every matter into consideration touching the conduct of the bankrupt which has come before him in the examination of the case?

No doubt he does, to the best of his ability.

134. And he gives his opinion in the certificate which he grants upon the result of the whole of the examinations?

He does, if the matter is made the subject of discussion; but very often no discussion at all takes place, and the person receives a common certificate as a matter of course.

135. Lord *Overstone*.] Do you mean by a common certificate a third-class certificate?

Yes. It was admitted on all hands, under the old system, that a person who had delivered up every thing, and had disclosed the truth, was entitled to receive an ordinary certificate: it was thought, in the year 1849, that it would be desirable to have two other species of certificates, which were to be considered as indicative of something more, in fact, as certificates of a better sort of conduct on the part of the debtor; at least that appears to me to be the meaning of the Act of Parliament.

136. You conceive that between the cases in which fraud was committed, and the cases in which perfect good conduct took place, there were many intermediate degrees, and that some indication with respect to those degrees of conduct ought to be given to the public for their better guidance?

That I believe to have been the meaning of the Act of Parliament, and I have certainly endeavoured to act upon that view to the best of my ability.

137. In administering the function of granting class certificates, have you on many occasions felt yourself seriously embarrassed as to the decision you should come to as to which sort you should grant?

I should hardly say that I have.

138. The result has been generally satisfactory to your own mind, has it not?

Yes; I have several times been able to express my great gratification at being able to confer upon a person, who had not been so successful in business as one could have wished, the advantage of a first-class certificate, and to return him into the world with his character unsullied: I have also had the pleasure of expressing a wish that he might be supported by all those who had previously known him, and that he might be successful in his future enterprises.

139. Lord *Brougham and Vaux*.] Has not that happened very rarely?

I should hardly say very rarely; it has not happened very often: I rather anticipate the pleasure of doing so shortly in a very large case that is now before me.

140. Has it happened a dozen times in your experience?

Certainly.

141. Lord *Wrottesley*.] How many per cent. of first-class certificates would you say there were?

That has been already stated.

142. Lord *Brougham and Vaux*.] With respect to the cases to which you have just referred, are they not such as would go beyond what would be necessary to obtain a first-class certificate?

They certainly are cases in which, if it had been in my power, I should have wished to grant more than a first-class certificate; but those cases are rather rare.

143. Lord *Overstone*.] Do I rightly understand you to say that, in some cases where you grant first-class certificates, you simply grant to the party the certificate; but that in others, in addition to granting the first-class certificate, you accompany it with a declaration of your own favourable to the bankrupt?

I do not think there is any case in which a first-class certificate has been granted by me without my publicly expressing my opinion of the conduct of the bankrupt; I do not think there is any case in which I have given a first-class certificate *sub silentio*.

144. Would you express that opinion in various terms, and with different degrees of strength?

I should say so.

145. Does

145. Does not that indicate a natural and spontaneous classification beyond that provided for by the Act of Parliament, arising from the individual sense of justice on the part of the Commissioner? R. G. C. Fane, Esq.
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It does so; but I am not the only Commissioner who does it: I believe Mr. Commissioner Goulburn expressed himself very strongly in a case that came before him a day or two ago.

146. Then is it correct to infer from that, that the three classes of certificates provided by the Act of Parliament are not sufficient; and that, in addition to that, the Commissioner ought to express any opinion which he entertains with regard to the conduct of the bankrupt, as he thinks right?

No, I think the subdivision into three classes is sufficient for all practical purposes.

147. *Chairman.*] I understood you to say that you considered the bankrupt to be entitled, *prima facie*, simply to a certificate?

Yes.

148. And that, therefore, it naturally follows, when a third-class certificate is given, it is given without any reflection or blame upon the party?

Yes.

149. I understood you also to say that when a man has distinguished himself by his good conduct, you grant him a first-class certificate, if you can?

Yes.

150. Have you any knowledge at this moment of the proportion of first-class certificates which you have granted to third-class certificates?

I have no knowledge, but if I were to be desired to guess, not more than one in twenty.

151. Can you tell what is the proportion generally of certificates which the other Commissioners grant, as between the first and third-class?

No: but I must say I think that I am more chary in the distribution of first-class certificates than other Commissioners; but I have not the means of speaking with any degree of confidence. I might say this, that nothing could be more easy than to ascertain the point by calling for a return.

152. *Lord Brougham and Vaux.*] If you say that you give only one in twenty, how do you account for the difference in your return of one in twenty and the return that has been given in?

Because I believe I am more chary in giving first-class certificates than the other Commissioners.

153. *Chairman.*] Now, let me draw your attention to the form in Schedule Z., upon which all the power depends, upon which, of course, you have to act. The certificate is to state, according to the form, that you the Commissioner, "having regard to the conformity of the said bankrupt to the Law of Bankruptcy, and to his conduct as a trader, both before as well as after his bankruptcy, did then and there find the said bankrupt entitled to such certificate, and did allow the same;" so that in your allowance of certificates you are to have regard to his conformity to the Law of Bankruptcy, and to his conduct as a trader, before as well as after the bankruptcy, otherwise he has no certificate. Then comes the question of classification. After you have stated his having conformed to the Law of Bankruptcy, and his conduct as a trader, before as well as after the bankruptcy, and that you found he was entitled to his certificate, and do allow him the same, then comes this: "And I further certify that his bankruptcy has arisen from unavoidable losses and misfortunes, and that he is entitled to, and I do award him this certificate as of the first-class;" or "that his bankruptcy has not wholly arisen from unavoidable losses and misfortunes, and that he is entitled to, and I do award him this certificate as of the second-class;" or "that his bankruptcy has not arisen from unavoidable losses or misfortunes, and that he is only entitled to, and I do only award him this certificate as of the third-class." Is it your opinion that acting upon this law you could go into the general conduct of the bankrupt, he having conformed to the Law of Bankruptcy, his conduct as a trader, both before and after bankruptcy, being taken into consideration, and go through all the circumstances of his life as a trader, with reference to the class of certificate which you would give him, without confining yourself to a consideration of whether the bank-

R. G. C. Fane, Esq. ruptcy has arisen from unavoidable losses and misfortunes wholly or in part, or not at all?
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I have always, I must admit, felt myself greatly embarrassed by the language of that Schedule; even when I have wished to grant a first-class certificate, the language seems to me as if it would hardly justify me; because it is difficult, I might say impossible, to find a case in which bankruptcy has arisen from unavoidable losses and misfortunes. Such a thing hardly exists as unavoidable losses and misfortunes. Perhaps, however, one reason why I have been so chary in granting first-class certificates is, that I have felt myself to a certain degree embarrassed by the strength of those expressions; but I have not had the same difficulty with regard to the two other clauses; because the language as to them is not embarrassing; they are spoken of as cases where the bankruptcy has not wholly arisen from unavoidable losses and misfortunes, which, in fact, applies to all cases. The result has been, that feeling that the words "unavoidable losses and misfortunes" were practically no guide to me, I have not attempted to untie the Gordian knot, but have rather cut it, and have exercised a sort of general discretion, and endeavoured, to the best of my judgment, to divide the persons into those three classes. My division has been, if not mathematical, still I hope it has been sufficiently practical for the objects contemplated by the law. If I have been too chary in the distribution of these rewards, I was so lest the reward itself should cease to be valued.

154. I understood you to say, that you considered that the granting of a third-class certificate was no slur upon a man?

None.

155. Now let me draw your attention to this point: supposing that a man is about to get a certificate, or has already got his certificate, and is entitled upon that to go out naked into the world, and stripped as he ought to be of his property; but still he is turned out to trade, not upon his property, but on his character; and if you deny him a first or second-class certificate, must not the granting of a third-class certificate have been intended to be a stigma upon him by the Act of Parliament?

I really do not think so; but I do not understand so much of the question as implies that he has his certificate when he has not.

156. He has his certificate, in point of fact, because observe what the words are: you must give a certificate; you set out with that necessity; the words are—you certify to his having "conformed to the law of bankruptcy, and to his conduct as a trader before as well as after his bankruptcy," and you then find the said bankrupt entitled to such certificate, and do allow the same?

You are there attempting to divide bankruptcy cases into four classes; but I do not think that there was any intention in the law to divide them into four classes; I think that the law intended to say that when punishment ceased, the certificate should begin, and that there would be a common certificate, and then two superior classes of certificates: I cannot, in my reading of the language of the Act of Parliament, arrive at the conclusion at which your Lordship does, that there was any intention on the part of the Legislature that there should be four classes of cases.

157. I am not thinking that there are four classes; I consider that the man to whom you are about to grant a first, second or third-class certificate is, from his conduct (for that is the foundation) entitled to his certificate, and will go forth as a free man to the world. I consider that you cannot enter into the question of what the class is to be till you have decided that he is to have a certificate, and, whatever the effect may be of giving him a first or a second-class certificate, or by placing him at the bottom of the list, it is perfectly clear that every man goes into the world, except so far as he is marked in that respect, in the same manner; each man is free from his debts; each man is free to begin afresh; and, therefore, having regard to that, what I wish to press upon you is whether, being entitled to that, you must not consider that the third-class certificate was necessarily intended to be a stigma?

I never have thought so; I cannot agree that the granting of a certificate which will have the effect of reinstating a man in trade, authorizing him publicly to go forth into the world and commence business afresh, can in any way be looked upon as a slur; on the contrary, it appears to me that it is an attestation on the part of the Commissioner, that his position is not the result of anything fraudulent.

158. Lord

158. Lord *Overstone*.] Would it not be more correct to view the certificate as intending to give useful information to the public rather than to stamp the character of the individual. Is not a certificate of the first-class properly understood to signify to the trading world that the man has done nothing by his former conduct which would be an impediment to his future credit; the second-class, that he has been guilty of some imprudence, but not of the most culpable character; the third-class, that he has been guilty of imprudence of a very culpable character; and where there is no certificate, that he has been guilty of withholding information which he possessed, or has been guilty of fraud. Might not the whole proceeding be more justly understood as giving the public the means of judging of the credit of the man rather than having anything to do with a stigma?

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That is my opinion; the word certificate appears to me to evidence the correctness of it, because it is a declaration to the world, issued from the tribunal appointed to superintend the conduct of the man, that it has considered his whole conduct, both before and after the bankruptcy, and it is a certificate as to what has been the impression left by that conduct on the mind of the Commissioner.

159. *Chairman*.] However useful it may be for the public to have that information, you must recollect that the man himself, in carrying the information abroad with him, would have his character stamped according to the number, whether it were one, two or three?

I certainly think that a person who goes out of Court with nothing but a mere certificate, leaves the Court with the character of being a person who has not conducted his business in the manner in which it ought to have been conducted. I have never hesitated to give second-class certificates where the bankrupt had conducted his business properly.

160. Lord *Beaumont*.] Do you not think that excessive recklessness in trading ought to be punished?

I do, undoubtedly.

161. Lord *Brougham and Vaux*.] Is it your opinion that the mere granting of a certificate, without reference to the class in which it is granted, can give no indication of the merits of the party?

Certainly, it reduces all to the same dead level, let their conduct be good, bad or indifferent.

162. *Chairman*.] In giving that answer, do you bear in mind that there are very many things which prevent a bankrupt from having his certificate at all, because the Act is very forcible in that respect, and enables you to suspend or grant it upon certain conditions, or to withhold it, and so on; and it enumerates almost every offence that a man can commit, any of which will prevent his having the certificate at all; here are the words, which I will read, and which you are to sign: "Having regard to the conformity of the bankrupt to the law of bankruptcy, and to his conduct as a trader before as well as after his bankruptcy, I did then and there find the same accordingly"?

My answer to that is, that it is a very rare thing indeed to refuse the bankrupt's certificate altogether. I do not think that I have refused a bankrupt's certificate altogether in 20 cases in my life.

163. Lord *Brougham and Vaux*.] The question is, whether there are not cases, not striking at the general provision of the Act of Parliament, to the effect of preventing the certificate altogether, in which, nevertheless, there is a very great difference in the merits or demerits of the trader?

No doubt.

164. Take the case of recklessness in speculation; would that prevent a person under the provisions of the Act of Parliament from having his certificate?

No, certainly not; a case of very reckless speculation would justify the Commissioner in withholding the certificate for a certain time.

165. But then he would give a certificate of the third-class?

Yes, in many cases; were I to give the certificate, I should undoubtedly give it of the third-class: but I must confess I see by the newspaper reports, that my brother Commissioners frequently suspend the certificate for a considerable time,
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and then direct that it shall be of the second-class : that is a course which I never adopt ; if I think his conduct requires suspension, I think it inconsistent to give him more than a third-class certificate.

166. Lord *Beaumont*.] Do you rely implicitly upon newspaper reports ?

Yes, I do, as to such point ; because I have no doubt that on that point they are very correct. I should say that the newspapers are more anxious to report correctly the proceedings in bankruptcy than the proceedings in any other Court of Justice in the kingdom, because I am sure the proceedings of the Court of Bankruptcy interest an infinitely larger class of men than the proceedings in any other Court.

167. Lord *Overstone*.] Do not the two practices to which you have alluded, namely, not refusing the certificate altogether, but temporarily suspending it, and the practice of accompanying the grant of the certificate with a moral comment, indicate a strong tendency, arising out of natural causes, to create more first-class certificates, rather than diminish those that are in existence ?

Certainly ; I believe myself that the comments of the Commissioners on the conduct of a bankrupt, incidentally to the duty cast upon the Commissioner in pronouncing upon the question of certificate, are often of very great public use ; and I believe they have a great tendency to guide the public mind aright.

168. When you are called upon to grant a first-class certificate in cases where bankruptcy has arisen from unavoidable losses and misfortunes, does not that necessarily compel you to review the whole conduct of the trader in an enlarged sense ?

Most undoubtedly ; but I really believe that if the Commissioners decided strictly according to the language of the Act of Parliament, it would be impossible for them to grant a first-class certificate at all.

169. Lord *Beaumont*.] The Commissioner must trust entirely to the practice in his own Court for obtaining a knowledge of all the details of trade which are necessary, in order to enable him to decide upon the questions which must of necessity arise, whether a first-class certificate should be granted or not ?

The Commissioners acquire a great deal of knowledge on that subject in the ordinary course of their business. Unless they are persons with less than ordinary capacity, they could not fail, by degrees, to acquire very great knowledge of what is going on in the trading world, and, therefore, upon subjects of that kind they must have a degree of knowledge which would make their judgments of more value than the judgments of those who are less familiar with subjects of that kind. I have the most perfect respect for the Lords Justices ; but to suppose that they can have the same commercial experience that a Commissioner in a Court of Bankruptcy must have is really to suppose that there must be something in the position of a Lord Justice which can make him know that which his position would never enable him to know, because he has very little experience, and the Commissioner has very great experience. If I might be allowed to make an observation with reference to so much of the new law as makes it compulsory to withhold protection in some cases, which is a subject to which your Lordships have already alluded, I should say that the safer course would be to make the infliction of punishment compulsory ; but that if the punishment is continued, as it is by the present law, compulsory, great care should be taken in specifying in respect of what offences the punishment should be inflicted. It may well be doubted whether the enumeration of offences contained in the present Act of Parliament is as good as it might be ; and still more, whether it is not incorrect in not enumerating many other things. The enumeration of offences is a matter of the utmost importance ; and, certainly, if I might presume to criticise the Act of Parliament, I should say that the enumeration of offences in question is not very aptly drawn.

170. Lord *Brougham and Vaux*.] Do you consider that there is a defect in specifying some of the offences enumerated, and also a defect in the omission of others ?

I do.

171. *Chairman*.] Can you tell me whether it has been the general opinion among the Commissioners or not, that it is desirable they should have a power, such as is
 inserted

inserted in this Bill, not that it should be imperative upon them, but that they should have a discretion such as is proposed ?

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I rather think the Commissioners do not wish the compulsory principle to be removed; I do not myself: it is a relief to my mind to be able to say, "Here are certain offences specified by the Legislature as to which these persons have had ample warning, if they chose to attend to it, and they have been guilty:" it is not, I think, desirable that the Court should have a sort of pardoning power.

172. Do you know whether there is any difference of opinion among the Commissioners upon that point ?

I really can hardly answer that question; I know that there is a general feeling in the mercantile body in favour of its being compulsory; because their belief is, that the Commissioner is too apt to abstain from inflicting punishment; and I think that is a tendency in the human mind, certainly. Then, if I might be allowed to say one word on the other subject, that of giving up furniture and other things to the bankrupt, or postponing the sale, I certainly have all along felt that it was very desirable that a power of postponing the sale of the bankrupt's furniture should exist somewhere: this Bill proposes that that power should be vested in the Commissioner; I do not think that the Commissioner is the proper depository of that trust; I think that trust ought to be given to the assignees, because a particular feature of the Bankrupt Law is, that the body of creditors are to select persons to represent the whole as to matters of discretion; that is, assignees; and hence assignees ought to decide matters which are matters of discretion; the assignees, therefore, seem to me of all persons the persons in whom this power, which is in the nature of discretion, should be vested. Under the old law, the assignees being trustees, they had not even the power of doing that which they not only wished to do themselves, but which they were quite sure the whole body of creditors would sanction; and upon that point I am very anxious that the change should be carried out. I want the assignees to have power to do what is kind and considerate towards respectable bankrupts.

173. Lord *Brougham and Vaux*.] What distance have persons to come to work a bankruptcy in town ?

I have seen a statement of some persons residing as much as 120 odd miles from London who have been obliged to come to London.

174. *Chairman*.] But that is very rarely ?

Yes, very rarely; but with a little management I should conceive a special provision might be made to meet that case without spreading the bankruptcy system too much over the country. There is not business in bankruptcy sufficient to occupy a Court exclusively, except where there are enormous congregations of people, such as London and its neighbourhood, and perhaps Manchester and its neighbourhood. I attribute the diminution of the number of bankruptcies lately more to the prosperity of commerce than to any other cause.

175. Have you anything else that you wish to say upon this point ?

No.

176. Lord *Brougham and Vaux*.] Have you anything more to say upon the subject of attorney-advocates ?

The persons who are said to be attorney-advocates in our Courts are persons of great ability; but I do not know from my own experience that they are attorney-advocates. What occurs before me constantly is, that a certain party appears and says, "I appear for the bankrupt," and he proceeds to the discussion of the case of the bankrupt. The other party says, "I appear for the assignees," and he proceeds to the discussion of the case of the assignees. The Court has no knowledge that the party is acting other than as an attorney. The only two persons about whom it is said that they are attorney-advocates are certainly persons of extraordinary ability; and I think, if we were to lose them, we should lose two of the ablest men in our Court. The truth is, that they do their business extremely well, far better than any counsel I have ever heard, and for the reason which has been given, that they are more familiar with the questions that come before the Court, particularly accounts.

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177. Might

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177. Might not barristers, by applying themselves to this kind of practice, before they got into full practice, supply the place of these attorney-advocates?

I do not think they would supply their place to the advantage of the Court.

178. *Chairman.*] Is there a number of those gentlemen?

No; I never heard of any others besides the two referred to.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned till To-morrow.
One o'clock.

Die Mercurii, 4^o Maii 1853.

LORDS PRESENT:

Lord BEAUMONT.
 Lord BROUGHAM AND VAUX.
 Lord WROTTESELEY.

Lord OVERSTONE.
 Lord ST. LEONARDS.

The LORD ST. LEONARDS in the Chair.

Evidence on the
 Bankruptcy Bill.

MR. JOHN PETER GASSIOT is called in, and examined as follows :

Mr. J. P. Gassiot.

4th May 1853.

179. Lord *Brougham and Vaux.*] IN what business are you?

I am in the wine trade.

180. Foreign and English?

We have establishments abroad, and we do business with almost every town in the kingdom, among wholesale wine-merchants.

181. In the course of your business, have you a great number of debts and credits?

I have had a great number.

182. Have you had experience of the working of the Bankruptcy and Insolvency Law?

For the last 30 years intimately.

183. Were you examined in 1849?

I was.

184. Were you examined upon the subject of the classification of certificates? Yes, I was.

185. Before this Committee?

Yes; I have not referred to my evidence; I am speaking from recollection; I had only notice this morning to attend their Lordships. I was examined upon the class certificates; that was a question in which I took a great interest.

186. Was the opinion which you then gave in favour of that classification?

Very strongly indeed.

187. Have you since that time, in the working of the Act, found reason to alter your opinion, or to abide by it?

On the contrary, strongly to abide by it; all my experience confirms my former opinion.

188. What was the principal benefit which you expected to arise from that classification?

I thought that in many instances debtors were unfortunate, and that, from a series of circumstances that arise, and which commercial men are liable to, they might be compelled to go through the ordeal of the Court; and that if they were open and honest in their dealings, they ought to be classed differently with the man who was dishonourable and dishonest; the different descriptions of certificate met the case; it was discussed in our committee. The suggestion of Mr. Howell took us at first by surprise; it was quite original; it was discussed fully by all the members of the committee, and we all saw the great importance of it.

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189. To

Mr. J. P. Gassiot.

4th May 1853.

189. To what committee do you refer?

A committee of merchants, who assembled a few years since in the city, for the purpose of effecting improvements in the Bankruptcy Laws.

190. You state that your experience since that period has led you not to alter, but to abide by your opinion?

Quite so.

191. Has it confirmed that opinion?

Quite so.

192. Is your opinion now as strongly in its favour, or less strong in its favour, or is it more strong?

More strong; I could not use language too strong to express my opinion of the good working of it.

193. Can you give their Lordships instances of its beneficial working?

When I received the summons this morning from your Lordships, I immediately recollected two cases that had come before me; and I desired my clerk to refer to them. I will give the names and the dates of the Commissions. The first case is that of Mr. Barujum; that took place before Judge Holroyd; the case was gazetted in November 1851. This gentlemen had, at the time of his bankruptcy, 20*s.* in the pound; and it was under very peculiar circumstances that he was made a bankrupt. The house which made him a bankrupt were under a mistake relative to his position; he paid some 15*s.* or 16*s.* in the pound, that is, his estate did; but the Commissioner had occasion to speak of him in the highest terms, and immediately, or as early as the law allowed, granted him a first-class certificate. He has now retired, having made some arrangements for his sons to continue his business, and he holds as high or a higher position in moral character than he did before; every one respects him, and a first-class certificate must have been gratifying to him in the extreme. Another case I will state; it is not adjudicated upon yet; the Commissioner has adjourned it; it is the case of a man named Hannam, with regard to whom, in last night's Gazette, the first dividend is advertised of 6*d.* in the pound, and I am afraid it will be a final one. There is a case exactly opposite to the other; and it would be cruel,—both of the parties being in the same trade, both wine-merchants, both carrying on a private trade, and being exactly parallel in position,—I think it would be most cruel that those men should both go into the world again, each of them being clear, without a certificate, or anything to denote the difference in their conduct; I give those two cases because they occur to me; and the facts are within my own knowledge.

194. How much did the first one pay in the pound?

He showed upwards of 20*s.*; but, in consequence of the expenses of the Commission, I think he only paid 15*s.* or 16*s.*

195. Do not you think that the circumstance of one having paid 15*s.* or 16*s.* in the pound, and the other only 6*d.*, would of itself have had the effect of doing honour to the one, comparatively speaking, and of stamping the other with discredit?

No, I think not; it may possibly happen that in the case of a grossly dishonest man, by the quickness of his creditors, they may be enabled to get hold of his property, and pay a good dividend, and yet his conduct be so disgraceful, that the Commissioner would give him a third-class certificate; I do not think that the rate of the dividend is exactly the ground on which the certificate should depend; it depends at present, I believe, exclusively upon the Commissioner; I think he is able to judge; he sees all the circumstances; the creditors themselves have no power whatever to name the certificate; it is entirely in the hands of the Commissioner.

196. The Gazette now only states the fact of the certificate; it does not state, I believe, what dividend was paid; but if it were thought that the mere amount of the dividend would operate materially, might not that be added?

It would be a great improvement if the Gazette announced the class of the certificate, which it does not at present.

197. *Chairman.*] In the one case you have represented the bankrupt to be a man of honour and feeling, and that he paid a very large dividend; a man might be

be equally honourable who paid a smaller dividend, if his character were thoroughly known to you as a merchant?

Yes.

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198. Should you have estimated him less highly if there had been no class certificates at all in existence, if he had gone through his bankruptcy under the precise circumstances you have described?

I, knowing the circumstances, would have estimated him in the same way; it would make no difference; but I am alluding to those who could not know him except by the certificate.

199. Every body to whom it is important that such a man should be known would estimate him according to his actual worth, would he not?

That is the very point that we, as commercial men, find a difficulty in; all we know is, that the man has passed through the Gazette, and got his certificate; we know whether he has a first, second or third-class certificate; and if he has a third-class certificate, we then make strict inquiries.

200. Lord *Brougham and Vaux*.] Do you consider that it would be an improvement if the amount of the dividend paid were to be stated in the Gazette which states the certificate?

I see no objection.

201. You do not think that that would be sufficient?
Certainly not.

202. Do you consider that it would be an improvement if the Gazette were not merely to mention the certificate, but also to state the class to which that certificate belonged?

Most decidedly.

203. Is that the course now pursued, namely, gazetting the class of the certificate?

I was not aware of it; it is not transcribed into the newspapers; we seldom see the Gazette.

204. Have you had any conversation on this subject with others in the same trade with yourself?

Repeatedly.

205. And with persons in different trades?
Repeatedly.

206. Have you found a general agreement of opinion with you?

I know no mercantile man whatever who has ever spoken but in the very highest terms of class certificates; I know no one that is opposed to them.

207. You mean since 1849?
Yes.

208. *Chairman*.] The persons with whom you are acquainted are more likely to be creditors than debtors subject to bankruptcy, are they not?

Yes; but I may state, that no mercantile man has a right to presume that he can escape bankruptcy.

209. Lord *Overstone*.] You have referred to two cases, one of which was the case of a person who was involved in bankruptcy principally through misfortune, and very little through misconduct on his own part, and who received a first-class certificate; the other was the case of a person involved in bankruptcy principally through misconduct on his own part; supposing that the latter case had been adjudicated upon, and a third-class certificate had been granted, would not those two different certificates have been a useful warning to the public, and would they not have been useful to guide them in their future transactions with those two parties?

Yes.

210. Would not the effect be beneficial to the honest trader who has obtained the first-class certificate, and comparatively injurious to the imprudent trader who has obtained the third-class certificate?

It has always been of great benefit to the gentleman, of whom I speak in the
(196.2.) highest

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highest terms, who obtained a first-class certificate ; and I have no doubt that the other party having obtained only a third-class certificate, would suffer by it.

211. Suppose no such gradations of certificates existed, and that both of these parties had obtained a common certificate, would not the result have been, in the first instance, that of withholding from the public information which was useful for their guidance ?

No doubt.

212. And what would be the effect upon the two parties ; would the party who had received the first-class certificate have been injured in public estimation, and brought down to the grade of the third-class man, or would the third-class man have been elevated to the grade of the first-class man ?

There is no doubt that, under the old management, there was no difference, so far as the public was concerned, whatever might have been the conduct of the bankrupt himself. In the course of a year or two the circumstances were forgotten, and it was impossible to obtain any information as to the conduct of the party before his former bankruptcy, without great trouble ; now we have no difficulty. I was not aware that it was published in the Gazette. I knew that we could apply to the Court. We ask the party himself (if he has been a bankrupt), when he comes for credit, what certificate he obtained.

213. Do not you think that the abolition of the three gradations of certificates would have the effect of depriving those who now obtain the first-class certificate of the advantage which they derive from their comparatively good conduct, and of placing them in very nearly the same condition as the third-class men ?

No doubt of it.

214. Then you are of opinion that the abolition of the gradations of certificates would be comparatively injurious to the most meritorious insolvents, and comparatively beneficial to the least meritorious insolvents ?

Yes ; these gradations have given a tone and character to trade which trade never had before.

215. In the early part of your evidence you stated that one of the Commissioners, in granting a first-class certificate to the gentleman whose case you have mentioned, in addition to granting it, spoke of his own accord in the highest terms of the insolvent ?

I am speaking from memory ; but I think there is scarcely ever any instance in which a first-class certificate is given, without some observation being made upon it by the Commissioner ; and the party retires with the highest character which he can do from a Court of that description.

216. It is the usual custom, is it not, with the Commissioners to volunteer comments upon the conduct of the insolvent ?

Yes, I believe almost invariably.

217. It has been objected to the existence of three classes of certificates, that, in granting them, the Commissioners are actuated by different views, and therefore are not consistent in the course which they pursue ; would not the same objection exist to any such verbal comments upon the part of the Commissioners as to the conduct of the insolvent ?

No doubt of it. Every Commissioner must be guided by his own views : he is omnipotent in his own Court. In speaking of the bankrupt or the creditors, he makes what observations he likes. We know that each Commissioner has different views.

218. Have you any reason to suppose that hardship is inflicted upon the various classes of insolvents, arising from the various modes in which the different Commissioners estimate the remarks they ought to make, and, consequently, that injustice is perpetrated against the insolvent ?

I never heard a complaint of that : there is an appeal from the Commissioner : the bankrupt has the power of appeal, but I have never heard of any injustice : I think if there had been a gross case of injustice, so far as London is concerned, I should have heard of it.

219. Lord

219. Lord *Brougham and Vaux*.] There are 17 Commissioners, 5 in London, and 12 in the country; may not each of those 17 Commissioners, all dealing with the same subject-matter, namely, the conduct of the bankrupt that comes before them, proceed upon different principles in granting certificates, as well as in making comments?

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Each case itself must be different, and I do not see how you could lay down any general principle.

220. My question supposes that exactly the same kind of case comes before those 17 different Commissioners?

I can easily fancy that each Commissioner may have his peculiar views, and will deal with a case according to his own ideas.

221. Does not this in some degree tend to render the classification uncertain in its operation?

I can speak only as a merchant and a trader of the working of the classification in London since the Act passed, and it has worked in every sense of the word to the benefit and advantage of trade, and it has raised the character of many of those gentlemen who have been unfortunate in business; and they have retired with the respect of their neighbours and acquaintances; they have gone, many of them, into business again, and have had no difficulty in obtaining credit, because it was known that they had passed through the ordeal with credit to themselves; it has been a great advantage so far as they are concerned, and it has given a tone and character to commercial transactions in the city of London that they never had before.

222. Supposing that one Commissioner should be of opinion that the granting a third-class certificate was no discredit, no stigma upon the trader, that it was only withholding an honour from him, and another Commissioner should be of opinion that it was a positive stigma upon him, should you not think that the different principle upon which those two Commissioners acted would in a great degree tend to render the law uncertain, and consequently be an argument against the law?

To a certain extent the law must be uncertain; I can easily fancy a debtor who is brought before one Commissioner, getting through his examination more easily than before another, but I do not see how that can be met; if it can be, it would be a great point. I speak as a practical man of business, and I repeat, that the system has worked well so far as London is concerned.

223. Independently of the objection as to the uncertainty of the law, and supposing that the value of the certificate is that which is regarded by a party who is considering whether he shall give credit or not to a bankrupt after he has obtained that certificate, would not the person called upon to give credit, in forming his opinion upon the value of the certificate, consider whether it was regarded as a stigma upon the bankrupt to have a third-class certificate, or whether it was simply the withholding of an honour?

Yes; but we, as merchants, do consider that the third-class certificate is a stigma.

224. Do you consider it a stigma comparatively, that is to say, that he has not obtained a first or a second-class certificate?

The third-class certificate is a positive stigma.

225. Lord *Overstone*.] You understand a third-class certificate to intimate to the public that the person receiving it has conducted his affairs with great indiscretion?

I think almost beyond indiscretion: I think it is defined in the Act, to a certain extent, that the class of certificate depends upon certain conduct which is defined, so far as an Act can define it.

226. The Act makes a first-class certificate deliverable to a party whose insolvency arises from misfortune?

Unavoidable misfortune.

227. A second-class certificate is granted to a party whose misfortunes arise in some degree from negligence?

Negligence or extravagance.

228. And a third-class certificate is granted to a party whose insolvency arises from gross imprudence; therefore, the third-class certificate, which

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necessarily

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necessarily imputes gross imprudence, must convey with it an intimation that may be justly called a stigma, as compared with the comparative approval implied by a first and a second-class certificate?

Yes.

229. You have stated that a class of the community are in the habit of granting credit extensively, and that they look upon the three degrees of certificates as useful to them in guiding them with regard to their future conduct in trusting parties who have been bankrupt; has that confidence been in any degree impaired by the imputed inconsistency of the decisions in granting the third-class certificates by the different Commissioners?

I am not aware that it has; there is a difference; but if a Commissioner was notoriously lenient, and never gave a third-class certificate, that would, in all probability, attract attention among commercial men, and we should look at the certificates granted by such Commissioner with less confidence.

230. Speaking practically, and not theoretically, are you aware that the imputed inconsistency of decisions on the part of the different Commissioners materially diminishes, in the estimation of the public, the value of those certificates as a guide in their future proceedings?

I could not say, practically, that I recollect any instance of the kind; I have heard that it has been so, in casual conversation.

231. Lord *Brougham and Vaux*.] You recollect the former practice under the 70 Commissioners, do you not?

Yes.

232. Was there not one list that differed from all the rest?

Yes, the 14th list; I may state, that in my former evidence I alluded to it, and that one of the great crimes we considered to be guarded against was reckless extravagance and reckless trading: as commercial men, we consider reckless trading is a moral crime, and that it ought to be punished; it is not sufficient that the man has robbed me; but if he has been carrying on a reckless business, and fails for 100,000 *l.*, 200,000 *l.*, or more, and pays 6 *d.* in the pound, during the time of his trading probably living at great expense and in great style, I consider, and my friends too consider, that as a great moral crime, which would fall under the third-class certificate.

233. Lord *Overstone*.] I presume that, as a person constantly connected with the practical operations of trade, if an unknown party comes to you, and asks for goods on credit, you take pains to inquire into his character?

Yes.

234. When you make that inquiry, do not you ascertain, first of all, whether he has ever before been insolvent?

Yes.

235. If you find that he has been insolvent, do not you endeavour, for your own information and guidance, to ascertain the circumstances connected with that insolvency?

Yes; but there is great difficulty in obtaining it; we try to do it.

236. Is not one of the main objects that you seek in obtaining that information, to ascertain whether, in his former proceedings, he has failed through pure misfortune, or through moderate indiscretion, or through reckless overtrading?

Certainly.

237. Are not those three classes of certificates given upon those principles, very useful in facilitating those inquiries, which without those certificates you would find it necessary to make?

Yes, no doubt about it.

238. Lord *Brougham and Vaux*.] Do you remember when the 14th list and the other 13 were in operation, whether it used to be considered as to the trader who obtained a certificate if he got it from the 14th list, that therefore it told more in his favour than if he got it from the others?

Yes; if he had gone through the ordeal of the 14th, he had gone through it very well indeed.

239. Should

239. Should you regard with apprehension an alteration of the practice introduced in 1849? Mr. J. P. Gassiot.

So great, that I should use my exertions, and I have no doubt that I could obtain the signatures of every banker and almost every merchant of importance in London against it if it was thought that that clause was to be withdrawn; it is so important, we all of us feel it. I have never had any conversation with any commercial man, either of large dealings or of small dealings, who has not spoken as strongly in favour of those class certificates as I have done.

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240. The question addressed to you was, whether you, and those with whom you have communicated upon this subject, would view with apprehension any alteration respecting the classification?

With great apprehension.

241. Does any addition to the present three classes suggest itself to you; for instance, a fourth class, higher than the first?

I cannot see how it is possible to make a higher one; I believe it has worked well, and it has only worked for two or three years yet; I believe the working of it is yet to come; I understand there has been great good already, but much more will arise from it.

242. Might not a fourth class be added to the lower end of the list; that is to say, granting a certificate, but not stating of what class, merely a certificate that the party had complied with the Act, so as to be neither an honour nor a stigma?

I do not know; my idea would be, that you cannot improve the three classes. The Commissioners can now refuse a certificate.

243. Suppose the Commissioner allows the insolvent to trade again, but gives no certificate of any kind?

To the best of my recollection, the Act meets every case; I do not see any commercial case but what is defined in the first, second or third class.

244. Lord *Overstone*.] Do you think, in trading misconduct, that there exists any definable class between that of extreme recklessness in trading and the commencement of fraud?

I can hardly call it fraud in the old acceptance of the word, where the man has not benefited himself. I consider it fraud if a man takes my property, secretes the money, and passes it over to others to get a future benefit; that is a robbery which the old Act would meet, and by which a bankrupt would be punished; but if he is reckless in his private expenditure, or extravagant in the mode of doing business, or reckless in his speculations, he equally defrauds me, though he does not benefit himself pecuniarily.

245. The object of my question was to ascertain this point, whether between that class of persons who obtain third-class certificates only, on account of extreme recklessness in their expenditure, and in the extent of their trading operations, and that class of persons who fail to obtain a certificate at all, because their transactions are tainted with fraud, there can exist an intermediate class, for whom it would be expedient to create a new form of certificate?

I cannot see how it would be expedient; there are all shades and grades; it is extremely difficult to draw a line; you might divide, and, instead of three, make six.

246. Do you consider that there is really any grade between the extreme of recklessness in trading, and the commencement of fraud?

No; I think recklessness verges so closely upon it, that I do not see where you could draw the line.

247. Lord *Brougham and Vaux*.] There are two faults which may enter into the conduct of a party who only gets a third-class certificate; the one is reckless speculation, and the other extravagant expenditure; would there be any benefit in dividing that third-class into two, and making a third and fourth, the one being reckless speculation, and the other extravagant expenditure?

Perhaps it might be an improvement; but this idea is quite new to me; I can fancy a person reckless in his speculations, that is doing a great injury to commerce, and yet privately be extremely economical in his habits. I think I can recollect cases in which parties have been extremely prudent in their private expenditure,

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expenditure, and yet have been reckless in their dealings; others have been extremely prudent in their commercial transactions, and yet have been reckless in their private expenditure.

248. Supposing two such classes of people, would you make one the third and the other the fourth?

I really believe that reckless speculation is more injurious than reckless private expenditure.

249. Lord *Overstone*.] Supposing you were a person in the habit of giving credit, which party should you prefer for your debtor?

It would be difficult to draw a distinction.

250. Then a distinction in the certificate would not answer the purpose?

No, it would not.

251. Lord *Brougham and Vaux*.] In looking at the party's conduct, should you not look to your own safety as to trusting him?

No doubt of it.

252. Do not you think that you would be safer with a debtor who was a little extravagant in his private expenditure, but who did not enter into wild speculations, than you would be with one who was perfectly economical in his private expenditure, and even parsimonious, but given to reckless speculation; would not the latter be the more dangerous to you?

I am afraid that I could not put down any general rule for that.

253. Are there not limits to extravagant expenditure in a man's private affairs?

Yes, there must be.

254. Is there any limit to a man's gambling speculations as a trader?

There cannot be, beyond the ability of obtaining credit.

The Witness is directed to withdraw.

Mr. John Howell.

MR. JOHN HOWELL is called in, and examined as follows:

255. Lord *Brougham and Vaux*.] YOU are from the house of Ellis, Everington & Company, are you not?

Yes.

256. How long have you been in that house?

I have been 17 years in the house, and 11 years a partner.

257. In what line of business are you?

Wholesale warehousemen.

258. Have you very extensive dealings in various parts of the kingdom?

Very large transactions.

259. Both in town and country?

Yes, and abroad.

260. Have you transactions with persons to various amounts?

To various amounts, small and large.

261. Have you heard the evidence of Mr. Gassiot?

Yes, I have.

262. Do you agree with him?

Fully.

263. Do you agree with him as to the value of the classification of certificates?

Most completely; the idea, as he stated, originated with myself while acting on our committee.

264. In 1848 and 1849?

In 1848.

265. Have-

265. Have the expectations which you then formed of the working of it been disappointed or realized? Mr. John Howell.

Fully realized; I think I see a great improvement in the tone of dealing throughout the country, and, the fact of my being the author of the scheme being pretty well known, I hear constant reference made to the class certificates; I have had frequent opportunities of communicating with commercial men on the subject, and I can say that I have met with no dissentients from the opinion (excepting, perhaps, some one or two professional men connected with the Court) that it has been a useful measure.

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266. Lord *Wrottesley*.] Connected with the Bankruptcy Court?
Yes; but not latterly.

267. Lord *Brougham and Vaux*.] You mean that they objected to it at first; but they do not now?

They had some feeling against it, and some time ago I read a pamphlet published against it.

268. *Chairman*.] By whom was it written?

I forget; but it was by some Barrister of the Temple or Lincoln's Inn; he argued against it; but I thought his arguments very weak, because they referred only to its operation in Court; I look to its influence out of Court; I can say, with reference to our own transactions, that, comparing the last three years since this law has been in operation with the previous three years before this law was in operation, our losses by bad debts have been reduced—I speak relatively—to the extent of 34 per cent., that is, we have saved 34 per cent. upon the original loss by bad debts, and at a time, too, when our business has increased: we have had a large increase of business since that time, and it is usual with an extension of business to run extra risks; but though we have run extra risks, we have sustained fewer losses. I am particularly struck with the fact, that our losses by bad debts have been considerably less than they were, though the temptations to speculate, afforded by the cheapness of money, have been very great: during the last year, our house discounted bills to the amount of upwards of 70,000*l.*, at the low rate of $1\frac{1}{2}$ per cent. per annum; and although money has been so abundant and cheap throughout the country, we have not seen that reckless speculation in trade which we witnessed previous to 1847, and which was attended with such disastrous consequences in 1847.

269. That was a time of great speculation?

Of great speculation; but there have been the same temptations to great speculations within the last year or two in the cheapness of money.

270. But people have found the impolicy of such proceedings, and have become wiser; are all these benefits to be attributed to the three classes of certificates?

Certainly not; I do not claim so much credit for them as that; but I think a pervading spirit of honesty is as essential an element to the prosperity of trade, as abundance and peace; and I believe the dealings of traders and mercantile men with one another have been of a more honest character since the law of 1849 has been in operation.

271. And you attribute that increase of honesty to the three classes of certificates?

Largely, but not entirely.

272. What other elements do you take into your consideration?

I think, also, other improvements of the law: the facility of obtaining money: the facility afforded by bankers and country bankers has been such, that men have not been driven to the same straits for money as they were.

273. You attribute that to the prosperity of the country?

To a certain extent; but it is attributable largely to the feeling which exists in every trader's mind, that if he becomes a bankrupt, he runs a risk of coming out with a tarnished character, and thereby losing caste.

274. Lord *Overstone*.] Did you state that the amount which you now recover upon your bad debts was increased 34 per cent., or that the amount of the bad
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debts which arise, as compared with the aggregate amount of the transactions, was diminished 34 per cent.?

If I may be permitted to answer the question definitively, without having it put down, I shall be happy to do so.

275. In what particular form has that advantage arisen, has it been from a diminution in the amount of insolvency, or has it been from an increase in the per-centage of the dividends?

A decrease in the number of the insolvents, and in the character of the insolvencies; chiefly a decrease in the numbers, and in our not having made such large bad debts.

276. Would there be any objection to your stating what estimate you can form as to the average number of persons to whom a first-class wholesale house gives credit in the course of a year?

I think we give credit to about from 4,000 l. to 5,000 l. in the year.

277. Do you conceive that there are many, and how many, houses belonging to your committee, who are likely to give credit to something like the same extent in the year?

I believe there are four or five or more houses who give credit to as many as we, and some perhaps to more than we do.

278. And those all concur in the opinions which the committee-men, who have given evidence before this Committee, entertain upon this subject?

All the houses of that class that I know of have signed the Petition to the House of Lords, excepting two, one of which is Messrs. Coster & Company; they did not go into the subject, and they objected to sign, because they had so much confidence in the Right honourable Chairman; that firm and another are the only houses which have declined.

279. Have you seen the signatures to the Petition that is before the House, and has been referred to this Committee?

I have.

280. Can you form any estimate, however rough, of the probable number of parties receiving credit in the course of a year from those petitioners?

I cannot.

281. Should you think that it might be safely said to be 100,000?

A great many more. There is such a thing as indirect, as well as direct credit. Many of the great bankers' bill brokers, whose names are attached to the petition, credit indirectly.

282. You would say that the number of persons receiving credit from parties who are petitioners before this Committee are almost indefinite?

Indefinite.

283. You are the person who originally suggested the different classes of certificates?

I am.

284. What led you to make that suggestion?

I was an active member on Mr. Hawes's committee. I was deeply impressed with a sense of the inefficiency of the old law, and was accustomed to hear the most violent tirades against it. It was making credit, which depends on character, rather than capital, dear, and consequently ensnaring; and in endeavouring to find a remedy consonant with the spirit of modern legislation, the idea occurred to me, which I have since seen admirably expressed by Montesquieu, "Punishments should be drawn from the nature of the crimes;" and no punishment in a populous, refined and commercial country seemed to me so suitable for abuse of credit as that which stamped the character. I had also, within my experience, seen men of great respectability and great reputation and honour fall into bankruptcy, and I thought it was a cruel thing that men of that class should be herded and mixed up with the general class of bankrupts in the Court. I attribute men's misfortunes generally to themselves; but there are instances where misfortune comes upon a man from failing health, and from a great variety of natural and political causes, from misconduct of partners, or misplaced trust in others, who damage or ruin them. I also thought that

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that if the distinction of three classes of certificates could be adopted, it would have a great effect on the conduct of men during their trading, and before they came near insolvency; they would have it constantly in their eye, that their conduct in business might be pronounced upon by a Judge who could have no vindictive feeling, no angry feeling, and who was supposed and who ought to be a man of eminence, and a man guided by the noblest feelings of human nature, that the effect of such a measure would be beneficial in improving the tone of trade generally, and I believed that with the improved tone of trade, trade, with its blessings and benefits, would increase and descend among the lower class of people; for I attribute a great many of the trading monopolies which exist in this country, banking monopolies, brewing and distilling monopolies, and warehouse monopolies, to the unsound state of the Bankruptcy and Insolvency Laws which existed for a series of years before 1849, and especially when the Usury Laws were repealed. The fact is, that capital has had a weight and an influence which has thrown character into the shade, and I believed that if we could raise the character of the lower class of tradesmen, it would be highly beneficial in dispersing wealth and employment among them: I looked upon it as a great social and political question.

285. The two considerations which led you to make this suggestion were, your view of its useful and moral influence upon traders in business, and the desire of administering justice between themselves?

Precisely.

286. You think it has accomplished in those respects all you had anticipated from it?

I think so, considering the short time it has been in operation; but eventually I anticipate still greater benefit from it.

287. That opinion is founded upon extensive experience and observation?

It is; and I am greatly gratified to find that Dr. Paley had adopted the same idea in a paragraph which is quoted in the Petition. I also fully agree with Dr. Paley, who says, that "Perhaps the only way in which the interposition of law is salutary in trade is in the prevention of frauds." I think that the whole direction of the law should be against fraud; and it is better to prevent fraud, than to visit it with punishment, merely with the view to the justice of its infliction.

288. Do you calculate the 34 per cent., which you mentioned as the difference that you think accrued to you, by an improvement in the practice upon the amount of the bad debts, or upon the total amount of all loss by those debtors?

I took our losses for the three years 1847, 1848 and 1849: call those losses 100 l.: I took our losses upon an equivalent amount of return, that is, goods sold the three subsequent years, and I found that the losses, instead of being 100 l., were 66 l.

289. *Chairman.*] In that first computation you took in the year 1847?

Yes.

290. Was not that a year of very reckless trading?

Yes, it was.

291. *Lord Brougham and Vaux.*] Have you made a similar calculation as to the years before 1847, 1845 and 1846?

No, I have not; but our business has increased in 1850, 1851 and 1852, nearly 300,000 l. during those three years. Extending and pushing a business with more confidence and energy generally involves losses, because it is done with new men probably, and in opening accounts with new customers you run the risk of incurring losses.

292. Do not you also, in giving credit to new men, give credit somewhat more easily?

No, I should say not.

293. *Chairman.*] You would rather trust those with whom you have hitherto dealt, having found them steady men, than men whom you do not know?

Yes.

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294. Lord

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294. Lord Brougham and Vaux.] As you were pushing the business, should you not be inclined to give credit more easily to the old connexions?

Yes, I think so. I beg permission to mention a fact which bears upon this subject: the committee of the Stock Exchange have adopted this very plan. When a member of the Stock Exchange now fails, he is re-eligible when his conduct has been investigated by the committee, and he returns to the Stock Exchange with a first, second or third-class certificate, the committee pronouncing which class it shall be, and his class is placed upon a board at the Stock Exchange, and open to all parties; so that men who misconduct themselves by reckless speculation on the Stock Exchange, are allowed to return to get a living; but they return with a character stamped upon them.

295. *Chairman.*] You are aware that by the Bankrupt Law, without those clauses of which you are the author, a man who has been guilty of any misconduct, almost anything amounting to real misconduct as a trader, is excluded altogether from his certificate?

I know that certain offences involve the loss of the certificate.

296. Therefore, anything which really amounts to fraud, or to gross misconduct, or to gambling beyond the smallest amount, altogether forfeits the chance of obtaining the certificate?

I know that that is the law, and in some respects I think it too severe.

297. It may be granted or suspended, or granted upon condition, or withheld for a time, independently of those clauses?

Yes.

298. You have great confidence in your plan, and you look upon the mark which goes out upon a man as being the thing which is beneficial, because he must have conformed in all respects, or he cannot get a certificate at all. With respect to the Stock Exchange, I suppose they have no other mode of punishment; they have no means; it is a mere regulation amongst themselves, and their punishment is pasting a man's name up on a black board?

I am informed that they exclude them altogether in very gross cases.

299. Lord Overstone.] Have they not also, and do they not often exercise, the power of temporary exclusion?

I am not aware; but I produce the regulations.

The following RESOLUTIONS were passed on the 5th, and confirmed on the 19th of April 1852.

That in future, the re-admission of defaulters be in three distinct Classes, so that the members of the Stock Exchange may be thereby enabled to appreciate the standing to which each defaulter is entitled on his re-admission.

The First Class to be for cases of failure arising from the defection of principals, or from other unfortunate vicissitudes; where no bad faith nor breach of the regulations of the house has been practised; where the operations have been in reasonable proportion to the defaulter's means or resources; and where his general conduct has been irreproachable.

The Second Class for cases marked by indiscretion; by the absence of reasonable caution; or by conduct reprehensible in other respects.

The Third Class for cases where the conduct of the defaulter has rendered him ineligible under either of the former classes, but whom, nevertheless, the committee may not feel warranted in entirely excluding from the Stock Exchange.

The final decision of the committee on each defaulter's application will be notified to the members in the usual way, and remain posted in the Stock Exchange for thirty days.

Committee-room, Stock Exchange,
 Monday, 19th April 1852.

300. Lord Brougham and Vaux.] Do you consider that a certificate of the first class is an honour conferred upon the trader, and that the prospect of it has a tendency to make men, when they are becoming insolvent, and before they are made bankrupt, voluntarily put themselves within the jurisdiction of the Court?

I think that the law operates favourably upon men during their trading, not only as to a first-class certificate, but as to obtaining a second-class certificate.

301. You think that it has that tendency?

To stop men from an evil career sooner than they otherwise would.

302. And

302. And to come while they have still something to distribute among their creditors? Mr. John Howell

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Precisely. I have no obstinate prejudice in favour of the terms used in the Bankruptcy Act with reference to the certificates, the terms as to the bankruptcy having arisen wholly from misfortune; it has appeared to me, on reflecting on it, that if those terms are found objectionable, the following might be adopted with equally good effect: with reference to the first-class certificate, I would have the Commissioner give it in this form: "I hereby certify, that the bankruptcy of the said A. B. has arisen from losses and misfortunes which have occurred in the legitimate pursuits of his trade, and for which this Court does not cast any blame upon him." For the second-class certificate I see no objection to this form: "I hereby certify, that the bankruptcy has arisen from losses and misfortunes which might, with proper care and discretion, have been avoided by the bankrupt, and that this Court does not wholly approve of his conduct." And for the third-class I would say, "I hereby certify, that the losses sustained by the creditors of this estate are to be attributed to the misconduct of the bankrupt in—[*here state causes of bankruptcy, and conduct of bankrupt.*]" Those terms are less definite than the terms now adopted by the law of 1849, and whether they are better or worse, I leave to the judgment of your Lordships.

303. *Chairman.*] Do you think that those terms which you suggest represent what was intended to be represented in the Act of Parliament as it stands, or do you believe that the same classes of certificate would be granted if those words were substituted for what are in the Act as they are now granted?

Not entirely; I think there would be more first-class certificates than are now granted, because the words are now very rigid, that the bankruptcy has wholly arisen from unavoidable losses and misfortunes, and we know that absolutely unavoidable losses and misfortunes seldom overtake a person.

304. *Lord Brougham and Vaur.*] Does it frequently happen that persons' losses could be said, with strict truth, wholly to arise from unavoidable misfortunes?

It does not frequently happen, but it is very possible; it may result from sickness happening to a man, robbery, and other causes.

305. And from shipwreck?

A man may insure against shipwreck and fire.

306. *Lord Overstone.*] Do you think, in your experience, that you do now and then, even though at rare intervals, come across a case in which, speaking with considerable regard to accuracy of language, you could really say that a man's misfortunes arose from circumstances entirely unavoidable on his part?

Yes, I think I have known such cases.

307. *Lord Brougham and Vaur.*] Are not those cases very rare?

Very rare.

308. *Chairman.*] Is there not this difficulty as to the honest tradesman, that you are judging after the event: every body can tell when a man is broken, and he pays but a small per-centage, or a large one; every body can tell then what the result is; but then you are judging when you know what has taken place: is it not rather a hard measure upon a man, particularly as regards the first-class certificate, which every man would desire to obtain, to put him to that test after the event has happened?

No, I think not; credit rests upon opinion and upon character, or it ought greatly to rest upon them; it is for the good of society that credit should exist; if therefore a creditor loses his money, I consider the debtor is amenable to society for the abuse of that credit, or that he should render an account of his conduct, to show whether the loss arises from accidental circumstances, or whether the credit has been abused. I certainly think that as credit is dependent upon opinion and upon conduct, a man who fails in discharging his obligations, is bound to render an account, and it is a wholesome state of the law that his creditor should have power to compel him to do so.

309. Are you not giving a character with a view to this class; for, recollect, that if he has committed any crime, any fraud, if guilty of any gambling or other transactions, he gets no certificate at all; he is excluded. If they grant

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him a first-class certificate, in which they say that, having regard to his submission to the Bankruptcy Court, and to his conduct as a trader, as well before as after the bankruptcy, they find him entitled to his certificate; when they have done that, you begin to deal with the clause; I ask you this, whether you do not think that it does not operate hardly upon a man to have a judgment formed in regard to that clause after the event, namely, after the breaking, and you see the thing before you by the results, and not from the judgment; and the Commissioner would scarcely know what would be a fair judgment to pass upon a man whilst the events were passing?

I think it is the proper time to form a judgment of the conduct of a man; the Judge can have no vindictive feeling, no interest one way or the other; he ought to be a man of eminence and distinction, appointed on account of his distinction as a lawyer, and his high moral qualities—a fit man to preside over a Court of Law and Equity. Such a man may, in my opinion, be intrusted with such powers; and his judgments, from day to day, will doubtless produce a wholesome moral effect on the community. After an investigation appears to me to be the very time when the judgment should be pronounced, when we see not only the results of trading, but can trace the motives which led to such results.

310. *Lord Overstone.*] Do you think, speaking from your long experience as a practical man of business, that there is no real difficulty in distinguishing between reasonable enterprise and reckless over-trading, even in cases where they have both resulted in insolvency?

No, I think there is no real difficulty.

311. *Chairman.*] If a Commissioner were to hold, under the Act of Parliament, that a man in the general run of cases, without any particular impeachment, were entitled only to what is called a common certificate, which turns out to be a third-class, should you then think that that was within the intention you have in proposing this measure?

It was not within my view.

312. *Lord Brougham and Vaux.*] In the proposed alterations of the certificates which you have given above, do you consider that such would be an improvement, or do you only suggest them for consideration?

I think they would be an improvement, because they would remove some of the difficulties in granting first-class certificates.

313. Do you consider that they would facilitate the granting of first-class certificates?

I think they would.

314. *Lord Overstone.*] Why do you wish to facilitate the granting of first-class certificates?

The more opportunities we have of freeing unfortunate men from obloquy the better. I advocate a humane and charitable law, and I think the law under the change suggested would not lose its effect, provided the classification, which I would maintain with the firmest resolution, were not disturbed.

315. Do not you consider that the two great objects of the law should be to deter, by the apprehension of an inferior certificate, parties from an improper course of conduct before insolvency; and after insolvency, to give to the public correct, and therefore useful, information for their guidance in their future transactions with those parties?

I think the first object, the great object in the classification, is to deter men from doing wrong. I would, with all submission, quote from a work I have here, Jeremy Bentham's *Rationale of Punishment*, under the head "Exemplarity;" it says, "The mode of punishment is exemplary in proportion to its apparent, and not to its real magnitude: it is apparent punishment that does all the service in the way of example. The real punishment, that would produce no visible effects, might serve to intimidate or reform offenders; but its use as an example to the public would be lost." I really advocate classification, because it is distinctive in its nature: it goes into the Gazette, is clear and definite, and serves as an example to deter men from doing wrong, and as a mild punishment to those who have done wrong.

316. The

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316. The object of the present inquiry is not to determine the merit or demerit of the system of classification, or the respective merits of two different modes of constituting a first-class certificate; how do you bring your proposed alteration in the first-class certificates more under the principles which you have enunciated than the existing mode of constituting first-class certificates?

I think the terms which I have submitted to the Committee are not so rigid in their character as the terms adopted in the Statute of 1849, which requires that a bankruptcy should have arisen wholly from unavoidable loss and misfortune before a first-class certificate be granted; and it would be a relaxation of that rigidity, and produce results equally satisfactory.

317. Do you think that persons who ought to have received a first-class certificate have failed to obtain it under the present system?

In some instances I think it is possible.

318. The question was rather directed not to the possibility, but to the fact?

It is a difficult question for me to answer, so much depends upon the interpretation of the law by the Commissioner.

319. Do you think that cases are occasionally occurring of persons failing to obtain a first-class certificate who ought really to go forth to the public with the same degree of character and the same pledge for future confidence as those who do obtain first-class certificates?

No.

320. If you do not hold that opinion, why do you think it necessary to relax the rigidity of the first-class certificate?

I wish the law to enjoy the respect of all classes; it is altogether a question of degree, and it seems to me that it would be desirable to enlarge the number of first-class certificates: the balance of judgment should be in favour of, rather than against, the unfortunate insolvent.

321. Lord *Brougham and Vaux*.] Do not you consider that so long as it shall be deemed expedient to maintain a classification at all, unless there be very great and manifest advantage from changing the three classes, no such change should be introduced?

I think it should be a great and manifest advantage.

322. After it has once been established, and been understood both by the Court and by the mercantile bodies?

Certainly; I submit it to the consideration of their Lordships, as better able to form an opinion than myself.

323. Do you consider that the prospect of obtaining a first-class certificate has a tendency to operate as a reward to good conduct and to a speedy declaration of bankruptcy?

Certainly; and it is a great consolation to the friends and family of the insolvent: I have heard several bankrupts who have obtained a first-class certificate speak of it as a great satisfaction to them.

324. *Chairman*.] A Commissioner told the Committee, that in the administration of this law he could not understand the meaning of the words, and therefore, being under the necessity of doing something, he cut the knot which he could not untie; should you not think some alteration in those terms advisable?

I do think that the law ought to be so explicit as to be intelligible to all minds; and the success of all laws in their practical operation must ever mainly depend on the acceptance in which they are held by those who put them in force.

325. If a Commissioner told you that, in his opinion, it is difficult to say that in any case the bankruptcy has arisen from unavoidable losses and misfortunes, the words which require to be satisfied to obtain a first-class certificate, would not that seem to require some such modification as you propose here?

If four or five Commissioners were to express such an opinion, a proposed change of the terms would be entitled to the fullest consideration; but I would not tie myself to the opinion of any individual, or to the judgment of any individual, as to the interpretation of the law.

326. Lord *Overstone*.] Is there not a great difference between an alteration
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Mr. John Howell. in the form of words to make that which is said to be unintelligible intelligible, and an alteration in the same form of words to make that which is said to be stringent less stringent?

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I entirely agree with your Lordship in that remark; the great object should be to make it intelligible.

327. If one witness testifies to his opinion that the words require alteration for the purpose of making them intelligible, but another witness testifies to his opinion that they ought to be altered to make them more lenient, it does not necessarily follow that those two witnesses are in accord with each other?

No.

328. *Chairman.*] But if you find that the law, which bears harshly upon debtors, is framed in such terms as to lead a gentleman of experience and learning, appointed to administer that particular law, into such difficulty that he cannot make up his mind what is the construction, would not that lead you to believe that, in common sense affairs, those words require explanation?

I must believe one of two things, either that the law is in unintelligible terms, or that the individual is incapable of fully and thoroughly comprehending them.

329. *Lord Wrottesley.*] You have given their Lordships your reason for suggesting an alteration in the terms of the schedule as to the first-class certificate; I think you have given the Committee no reasons for suggesting alterations as to the second and third classes?

I have not; but you will observe that the proposed terms for the third class more explicitly condemns the conduct of the bankrupt.

330. Have you any reasons to offer to the Committee, that you have not stated, for altering the terms of the schedule of the Act in reference to those two classes?

Only that it is desirable to put the whole of the three terms in harmony with each other.

331. *Lord Beaumont.*] Does not your wish to suggest a plan in which more first-class certificates would be granted, imply that you consider there must be some injustice done under the present plan, in consequence of which, certainly not so many first-class certificates are granted as you think ought to be?

No; I cannot say that my opinion amounts to a sense of injustice having been committed. I think your Lordships may perhaps extend the line of demarcation with advantage; my feeling is a feeling of leniency towards the unfortunate man, if I can possibly be lenient, and to mark the reckless traders in unmistakable terms.

332. If by the present system you consider that no injustice is done, and that people are properly marked by the different certificates they get, why do you wish to have another system put in the place of it which would alter it, as it would give persons who now only obtain second-class certificates, first-class certificates?

My reason is this: I have heard that there is a great inconsistency in the adjudication of the Commissioners; and if the law could be put in that state that there would be less inconsistency, and a more uniform practice throughout the country in all the Courts of Bankruptcy, it would be an improvement in the state of the law. I am eager to see all causes of objection removed which impede the beneficial operation of the law, and bring suspicion on its wisdom and value.

333. Then, are their Lordships to understand that you merely wish that there should be uniformity of practice, but that the principles on which the certificates are now granted should not be altered?

Yes.

334. *Chairman.*] According to your proposition, no third-class certificate would be issued, unless the Commissioner was of opinion that the losses sustained by the creditors were to be attributed to misconduct, which he would be called upon to express in his certificate?

Yes; but I beg to remark that that paper has been very hastily written.

335. *Lord*

335. Lord *Beaumont*.] You look upon it rather as an explanation of the present principles than as an alteration?

Mr. John Howell.

Yes, if any such change would facilitate uniformity of practice in the administration of the law I think it would be an improvement. I submit the paper with all possible deference.

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336. Lord *Brougham and Vaur.*] You state that it has been very hastily drawn up?

Yes.

337. Has it been well considered by you?

Perhaps not so well as it would have been if I had had more time.

338. How long is it since you drew it up?

The rigidity of the terms used in the existing law has frequently struck me; those terms were not my terms originally; they were the terms, I believe, of Mr. Miller, of the Court of Bankruptcy; they are his words, they are not mine; my idea was, to have three classes of certificates, and he put it into shape in the words which are found in the Act of Parliament; but the terms which I have put upon the paper now submitted to your Lordships, were not put into shape by me until yesterday.

The Witness is directed to withdraw.

MR. JOHN HAWKINS ELLIOTT is called in, and examined as follows:

Mr. J. H. Elliott.

339. Lord *Brougham and Vaur.*] IN what business are you engaged?
In the wholesale hardware trade.

340. How long have you been in it?
Twenty-five years, as principal.

341. In London?
Yes.

342. Have you, in the course of that time, had many dealings both in town and in country?

Yes; my dealings have been extensive, particularly in the country.

343. Have you considered the effect of the classification of certificates?

Yes; I have paid great attention to it from the passing of the Act of 1849, and I consider it one of the most valuable alterations or additions to our Law of Bankruptcy; I consider it so valuable, that I would rather surrender all the other great advantages of the whole of the Consolidation Act than I would surrender the classification of certificates and the penal clauses; my own observation has been, that it has had a most salutary and a most wholesome effect on the conduct of traders; I have spoken to no one person who has not expressed the strongest admiration of it; it so beautifully draws the line between the rare instance of bankruptcy which occurs from pure misfortune and those other and more numerous cases which are mixed up with more or less misconduct; I can hardly imagine any greater injustice than to send two men back into the world of commerce, the one who has become a bankrupt purely from misfortune, and the other who has been guilty of extravagance in his domestic life, who has kept bad books, or engaged in wild speculations, but with no distinguishing mark from the lips of the Judge who has given him his certificate of conformity: I differ from my friend, Mr. Howell, as to the rigidity of the expression used in the form of certificate; I think the clear, fixed terms which are laid down in the Act extremely important; the more clear and definite the terms of the Act, the less is left for the discretion of the Judge; I am inclined to think that it would not be desirable to alter at all the terms of the certificate; I think that cases of pure misfortune should, as far as possible, be completely cut off from all other cases. I am of opinion that the present administration of the Bankruptcy Act, particularly with regard to what belongs to the punishment of the bankrupt and to the censure of the Judge (because I apprehend that a certificate of the second or third class is looked at in the light of censure), has had a great effect

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in moulding and fashioning men's conduct. I hold the law to be the great educator of the people: the more clearly the law says what the people shall do, and the more clearly it says if they do not do so and so, certain censure, certain dishonour, and certain punishment, shall follow, it more powerfully influences and constrains their conduct than any other authority that you can bring to bear upon mankind: it is quite within my own experience and observation, that great improvement has taken place in the conduct of traders since the law has become more stringent.

344. You have stated that you would give up all the other benefits derived from the Consolidation Act of 1849, rather than give up the classification of certificates and the penal clauses?

Yes, I would.

345. Put the penal clauses on one side, and merely apply your mind to the classification of certificates; independently of the penal clauses, do you consider the introduction into that Act of this classification of certificates as having produced great practical benefit?

Very great indeed.

346. Though there had been no alteration in respect to the penal clauses, should you still consider that the classification was a great benefit?

Very great; and of that we can have no better proof than the great anxiety of bankrupts to obtain a first-class certificate, or a second in preference to a third; also, in their not infrequent appeals to the Lords Justices for the reversal of the Commissioner's judgment. If a Commissioner give a bankrupt a third-class certificate, the bankrupt will often appeal to the Lords Justices, and try to get the moral censure upon his conduct removed. There is a very great anxiety to obtain a first-class certificate of conduct, and great uneasiness is felt if not obtained.

347. *Chairman.*] Does not it occur to you that that is a necessary consequence of the classes existing; it does not prove that it is proper to have the classes; there is no doubt that, the classes existing, a man will be anxious to obtain a first or second-class certificate, rather than a third?

It proves that it is a thing influencing his mind, and that he considers it influences the judgment of the world.

348. No doubt, when the classes are established, such would be the effect?

I think it is very desirable that you should have a classification which makes men uneasy if they do not get the most honourable mark.

349. *Lord Brougham and Vaux.*] Now, from what you have known of traders, from your own experience of them as your debtors, do you consider that the tendency of the measure introduced in 1849 was too favourable to the creditor?

Not more favourable to the creditor than to the debtor; it has been favourable to the creditor, in so far as it has taught the debtor that he must pursue a more correct course of business; and it has been equally beneficial to the debtor, because by it he is taught to pursue a proper course of business, which it is to his interest and to his comfort and security to pursue, just as much as it is that of his creditor.

350. Did you expect this to happen at the time the Act passed?

I hoped very much from it, and all my expectations have been realized.

351. Has the experience which you yourself have had in your business since that time confirmed or disappointed those expectations?

It has confirmed my expectations.

352. Is your opinion now, in favour of classification, more or less strong than it was before?

Very much more, indeed, in favour of it, in consequence of my experience during the few years that the Act has been in operation.

353. Do you speak from your own experience in your own business, or from your observation upon business generally?

I speak from my observation of business generally, and of the effects which have been produced upon all people, of course including my own correspondents, by the better teaching of the law.

354. Then

354. Then does your own experience in your business confirm your former expectations?

Quite so.

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355. *Chairman.*] Have you had many dealings with persons, or have you any dealings with persons who, having become bankrupts, have only obtained a second or third-class certificate?

I have had very few with persons who have become bankrupts since the operation of the Act: its effect upon them has been decidedly to produce a better state of mind, and a better state of judgment altogether; therefore they have not become bankrupt.

356. Do you refer that to the class certificates, or to the general prosperity of the country, and a better tone of dealing, independently of the certificates?

A better tone of dealing, produced mainly by a better state of the law.

357. Are the Committee to understand that you attribute that tone of dealing to the class certificates?

Very much so indeed.

358. How do you arrive at that conclusion?

From my observations of the proceedings before the Commissioners of Bankruptcy, and from my constant intercourse with the world with regard to the amount of insolvency which there exists, and with regard to the amount of dividends which are paid by insolvents. I find that almost all persons now consider that they make fewer bad debts than they did formerly: that is my own case. Most persons consider that they get larger dividends than they did, and that the cases are now more early in their career brought up, and therefore there is less loss.

359. Do not you think, independently of any Act, or of any alteration of the law in 1849, that the prosperity of the country, and the facility of obtaining money, and the general tone of dealing, from the improved state of social conduct, must have had great influence upon what you are now referring to, independently of any class certificate?

The prosperity of the country is an extremely complex question; that is produced by a very great variety of causes; and I apprehend one of the causes to be the better administration of the law, of course including this question of certificates, which has made people conduct themselves better. I think that there is more enduring steady prosperity now than there ever was before: I think that there is less wild speculation, and less bad trade going on; and though there is a great extension of business now, there is much less incautious business than has happened within my own experience under the same exciting circumstances.

360. Have you not found, as a merchant and trader, that this disposition which occurs for speculation is almost periodical?

It has been so; but I apprehend that such exacerbations of commerce will be more or less severe in proportion as people's conduct is constrained by the contemplation of the law, and its sanctions. I believe that the better tone of society to which your Lordship has just now referred, is very much indeed attributable to the better education of the people, produced by the better state of the law.

361. We do not doubt that the law is right; we are considering whether it is right to superadd to the certificate this enumeration of classes?

I am very much of opinion that the classification of certificates is one of the influences which has produced a better state of things.

362. *Lord Overstone.*] It is clearly your opinion, is it not, that the system of classified certificates exercises a useful moral influence over the trader?

Very much so indeed.

363. And that the useful moral influence so exercised over the trader, tends to afford a proper protection to the creditor?

Very much so.

364. Does not the sense of protection to the creditor induce the creditor to give credit with more readiness, and with more confidence?

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Undoubtedly;

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Undoubtedly; whatever gives security to commercial property invested in the shape of debt, most usefully tends to facilitate the investment of property in that shape.

365. Is not the ready facility of obtaining credit a matter of considerable importance and benefit to a reasonable and prudent trader?

Yes; I apprehend the facility of obtaining credit to be one of the marks of civilization. The more easily credit can be obtained all through society, the more civilized, I apprehend, the people are.

366. Then does it not follow that the system of classified certificates really acts beneficially to the interest of the prudent trader?

It acts very much to the interest of the prudent trader, and it acts as a warning and constraining influence to him who would be inclined otherwise to be imprudent: it acts like the lighthouse and the buoy to the mariner, constraining him in the course he should go.

367. You think that the system of classified certificates affords a protection to the creditor, that it tends to promote the real interests of the prudent trader, and that it exercises a salutary restraining influence over parties who would otherwise have a tendency to ill-doing?

Quite so.

368. Lord *Brougham and Vaux*.] Should you consider an alteration of the law in this respect as dangerous?

I should think it extremely dangerous, in the absence of any evidence for such a change, which I have looked for carefully. I see myself no evidence in the administration of the law which inclines me to think that any alteration is required. I think that the Commissioners are by no means chargeable with any severe interpretation of the law towards the bankrupt. I think the administration of the law has been, upon the whole, in the hands of Commissioners kind and favourable to the bankrupt; they by no means interpret the law harshly; and I think any relaxation of the sanctions of the law would act very unfavourably upon the administration of the bankruptcy. It is necessary that Judges, and all persons who are required to inflict pain upon others, whether it be censure or other punishment, should be obliged to do it in the strict course of their duty, which the law should enforce upon them; if not, it is so painful a thing, that in all probability the Commissioners, as well as all other Judges, would be apt to take too favourable a view of the position of the offender, and sacrifice the interests of society at large. I think that as little as possible should be left to the discretion of the Commissioners, and that the law should define, as strictly as possible, what their duty is, and what sentence or what censure they must pronounce upon the bankrupt's misconduct.

369. Should you regard with alarm a recurrence to the old system, supposing the abolition of the system of classification of certificates?

Yes; I think that in the present active state of mercantile affairs, with the abundance of money that there is about, and with the disposition, of course, to make some small interest of that money, any relaxation would tend very much to bring about such commercial crises as we have had. I think, on the other hand, that the stringency of the regulations tends to prevent commercial crises, and would, if they happened, diminish their severity.

370. The question does not refer generally to all the changes that took place in 1849, making the law more stringent, but to that particular part of those changes which refers to the classification of certificates; should you consider that an alteration of the law in that respect, and a recurrence to the old practice of giving one certificate only, would be attended with mischief?

It would be followed by very great mischief indeed.

371. *Chairman*.] Should you be favourable to the revival of arrest upon mesne process?

Yes; but with the means of bringing a bankrupt readily into Court, and, with what I hope we shall soon have, a very much reduced expenditure; arrest upon mesne process is not so necessary. Perhaps I may observe, that I think there is no alteration in the Bankrupt Laws that can now be of much avail unless we most materially diminish the expense. The best law that can be devised

devised is of little value if the expense is prohibitory : in by far the majority of cases the expense of the working of the Bankrupt Act is so enormous, that persons will submit to much injustice, rather than have the case brought into the Bankruptcy Court. I have before me a table of 90 cases in bankruptcy, in which the total assets collected were only 36,000 *l.* ; but of those assets, only 10,000 *l.* found their way into the pockets of the creditors ; the whole of the difference was absorbed in various expenses, including 10,000 *l.*, or nearly so, paid to the solicitors ; therefore, the solicitors, out of the 10,000 *l.*, received as much as the creditors. The great point to direct attention to now is, the diminution of the expense of bankruptcy.

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372. Lord *Brougham and Vaux*.] Are you of opinion that the diminution in the number of bankrupts has been owing to the operation of the classification of certificates ?

The classification of certificates has had this effect, because it renders men liable to be sent back into the world with a mark of dishonour which would be injurious to them in their future attempts at trading.

373. That applies to a bankrupt making himself a bankrupt ; but must not the creditor, as well as the debtor, agree, in order to keep him out of his debt ?

It will also apply to the trader making himself a bankrupt, provided the trader knows that his conduct is such as will bring him under the ban of the Court.

374. Whether the trader is of opinion or not, might not the creditor make him a bankrupt in spite of himself ?

The creditor may make him now petition the Court.

375. Your remark applies to traders making themselves bankrupts ?

Yes.

376. Lord *Overstone*.] You consider that a classified system of certificates tends to establish a salutary fear upon the part of the trader, to prevent him pursuing such courses as may involve him in bankruptcy, and by that operation diminish the number of bankrupts ?

Yes ; that is among the causes which prevent them going to the Court, or induce them to pursue such a course of conduct as to avoid that.

377. Lord *Brougham and Vaux*.] There may be an appeal from the Commissioners to a Court upon the subject of the class of the certificate ; you have stated that the anxiety of the traders in bankruptcy matters is seen by the appeals which are made from the decisions of the Commissioners refusing a first-class certificate ; do you consider that the proper tribunal to try that question is the Commissioner, who has seen the whole matter, and examined into the whole, and seen the bankrupt under his examination, or a Judge who has not seen it ?

I think the proper Court to try that appeal is some such Court as the old Sub-division Court ; certainly I think the most improper place to appeal to is to the Court of the Lords Justices.

378. According to the best of your judgment, is the apprehension which you have expressed of any change in the law abolishing the classification of certificates shared by others as well as yourself ?

I believe it is shared very generally by the mercantile classes, and that they extremely cherish the present provision of the law, and they would be extremely distressed to find it altered. I have never found any person who has given an opinion contrary to an approval of the classification of certificates, and I have spoken to a great many.

379. Lord *Overstone*.] You consider that that is the prevalent opinion among the credit-giving class ?

Yes.

The Witness is directed to withdraw.

MR. THOMAS LOWREY is called in, and examined as follows :

380. Lord *Brougham and Vaux*.] YOU are a wholesale warehouseman, are you not ?

Mr. T. Lowrey.

Yes.

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381. How

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381. How long have you been in business?

The house of Rogers, Lowrey, Holyland & Company has been in business for the last half century; I myself have been a partner for the last 20 years.

382. It is one of the old established houses?

Yes.

383. Are its dealings very extensive in its line?

Very general and extensive.

384. Are there many debtors?

A great many; between 5,000 and 6,000, I suppose; regular open accounts on the books.

385. Parties in town and country also?

Yes; everywhere in England, Scotland, Ireland and Wales.

386. Have you considered the subject of the classification of certificates?

It has forced itself upon my attention by the great effect which I have seen produced since it has been in operation. The change is so manifest, that I have never found any person who has not been struck with the great improvement that is taking place in the trading classes in their moral tone; I do not mean to say that the classification of the certificate has produced all the change; I believe the examination of parties to suits has had a great share in it, by bringing out facts, enabling the Court of Bankruptcy, as well as other Courts, to get perfectly acquainted with the state of the case; most certain it is, that the classification of certificates is now looked to (in my experience) by persons who come before their creditors to ask for a compromise in their affairs; that classification is looked to by them, and that shows how wholesome and beneficial it is to them. By the debtor class it is looked forward to, and they seek with earnestness to get a good standing, and they give evidence of that by their conduct; and so far as my observation goes, by the examination which takes place of parties to suits, we have less trouble than we had formerly with creditors of a bad class—I mean persons who had debts of a kind which we always doubted whether they were real, or whether fabricated, arranged in such a way as to answer the purpose of the debtor in getting him through his difficulties.

387. By the examination of the parties to a suit, you mean independently of the Bankruptcy Law?

Yes; I mean that that has produced its effect upon the mind of the public at large; we have much less commercial litigation.

388. *Chairman.*] What do you mean by parties to a suit?

The examination of the parties themselves in cases of litigation; this has produced an effect upon the general tone of persons taking credit, so that when they come into the Bankruptcy Court, the classification of certificates applies, after almost everything is made known. I consider the classification of certificates is an accompaniment to the examination of parties to suits, and accomplishes what that leaves undone; it leaves the trader free to act, but brings his conduct under review after his actions have been performed. Looking at the subject altogether, I must say that every person that I have heard speak of it in the city, has done so with approval; and I am not like Mr. Howell (for this classification of certificates is not a child of mine), I think that Messrs. Costers have abstained from signing the Petition solely on grounds of consideration for Lord St. Leonards, and I think there are a great many persons in the city who have signed the Petition, like myself, who, with me, would equally attach to his opinions immense weight on most subjects; but I must say I have never heard any other view of this subject than what I have expressed, and we were much astonished to think who the parties could be that had applied for such a change in the law. We think it gives to every debtor an opportunity of showing himself to be what he is. If he is an honest man, he comes before an unprejudiced tribunal, not a harsh creditor, but before a Judge in Bankruptcy, a gentleman of acquirements, intelligence and standing, who hears calmly and deliberately the state of the case, and delivers him out of the Court of Bankruptcy, in which he is placed, and hands him over to the public. The public have sustained a loss by him, and have a right to be informed with what character he comes out of that judicial examination. That being so, after he has gone through the Bank-

ruptcy

ruptcy Court, and has got a first, second or third-class certificate, he has to seek for a situation (probably the bulk of them have), and in the first case, where he has a first-class certificate, you employ him without further inquiry; but if a second-class certificate, you have to go to the assignees, or some creditor, to inquire how it was that his certificate was of that class; and if it be a third-class certificate, the inquiry is still more rigid before you take him into your employ as a servant. I therefore consider that the classification of certificates is a great advantage to persons of integrity who want situations and employment, as evidence of their having gone through the Bankruptcy Court creditably: that is my experience of many cases, and of course we come in contact with a great many persons who feel the want of situations after they have failed.

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389. Lord *Brougham and Vaux*.] Is it a help to you as to the question whether you shall or not give credit to those persons after they have failed?

Very great.

390. Had you before this any means of ascertaining that, except by making endless inquiries, from which you might obtain very imperfect or false information?

None; and the information so obtained we were never certain about, as the judgment of creditors' trade assignees and others would frequently be very much biassed; their interests would bias them: we now think we have the judgment of a person placed above all interest in the matter.

391. Who has seen the whole matter before him, including the examination of the bankrupt himself?

Precisely.

392. And who upon the whole matter gives his judicial opinion?

Yes; and I have never seen any reason to doubt that these judgments have been in a general way exceedingly good; I have not heard them complained of in any way at any time: there may be cases that I have not heard of; but none have come before me in which any complaints have been made.

393. Should you consider the abolition of the classification as a detriment to trade?

I should consider it a great evil to an honest unfortunate man.

394. Should you consider it an evil to the creditors of the man?

Yes; but a special evil to the man who has a sincere desire to prove himself honest, and to pursue life afterwards by the force of his character.

395. Is the opinion which you have now given shared in by others in trade with whom you have consulted?

By every person whose opinions I have heard expressed; it has been a matter of common observation; and I know of nothing that ever struck us with more astonishment than where the desire to alter it could have come from. I speak of my own class, which extends to the manufacturing districts generally, as well as London, and to a very large number of persons we trade with.

396. Have you had any communication from the country to indicate what the opinion in the trading towns is?

I have not, since this alteration was mooted; but, in conversations before, I have heard the law spoken of as a most excellent expedient for improving the class of persons in an unfortunate position, and giving them an opportunity of clearing themselves to advantage, and going before the public again with a judicial character attached to them.

397. Lord *Overstone*.] The class-certificate system is favourable to the insolvent precisely in proportion as his conduct has been correct?

Yes.

398. And severe precisely in proportion as his conduct has been incorrect?

Precisely.

399. Consequently the abolition of that system would be to place both those classes in the same position, injuring the trader whose conduct had been correct, and benefiting the trader whose conduct had been incorrect?

Mr. T. Lowrey.

4th May 1853.

Precisely that ; I have seen the effect in the case of persons who have failed, making applications for situations (after they have failed, they generally want employment), and I have seen persons come up, and say, " I have got a second or a third-class certificate ;" and when you inquire into the conduct of these men, you constantly find that there is something about them that is not right ; that their character, in point of fact, is deficient in some respect. Very few with first-class certificates apply ; but a man coming before you with one, you naturally look at him as having a judicial stamp upon him ; and such men almost invariably succeed in obtaining situations of trust. I have seen cases of that certificate being a most accurate stamp upon the characters of men ; and I know of cases in which several persons who bear those separate stamps upon them are acting most creditably at this moment.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned till Friday next,
Twelve o'clock.

Die Veneris, 6^o Maii 1853.

LORDS PRESENT:

Earl of HARROWBY.
Lord BEAUMONT.
Lord BROUGHAM AND VAUX.

Lord WROTTESLEY.
Lord OVERSTONE.
Lord ST. LEONARDS.

The LORD ST. LEONARDS in the Chair.

The following Extract from a Letter from Mr. JOHN GASSIOT is read :

Evidence on the
Bankruptcy Bill.

My Lord,

77, Mark-lane, 4 May 1853.

In my evidence before the Committee this day, I stated, in the case of Hannam the adjudication had not taken place.

6th May 1853.

On my return to the city, I find this is an error: the adjudication has taken place Mr. Goulburn being the Commissioner.

The bankrupt is to have a third-class certificate at the end of 18 months from date of bankruptcy, without protection for three months.

JOSHUA EVANS, Esquire, is called in, and examined as follows :

Joshua Evans, Esq.

400. Lord *Brougham and Vaux*.] HOW long have you been a Commissioner of Bankruptcy?
Since 1832.

401. Since the beginning of 1832?
Yes.

402. In the course of the last three or four years, since the Consolidation Act of 1849, have you had occasion to observe the working of the classification of certificates?
Yes.

403. Is your opinion in favour of the change then introduced, or otherwise?
My opinion is decidedly against it.

404. Will you state the grounds of that opinion?
I consider that the punishment of the third-class certificate is severe indeed: if a man gets a certificate of the third class, as long as he lives, if a man of any feeling, he must feel sore and annoyed; and I can scarcely conceive of any case deserving a third-class certificate, and I have given, I believe, none.

405. Do you mean any case which deserves a certificate?
So severe a punishment is the third-class certificate, that it is a stigma upon a man for his life.

406. It is not so great a stigma as being refused a certificate altogether?
No.

407. Is your meaning that you cannot conceive of a case where a man ought not to be refused a certificate, and yet ought to have only a third class?

Scarcely: I do not think that I have given one third-class certificate; my experience shows me that men do foolish things, and wicked things once, and very often there are great excuses for it, and it is right that they should be punished to a certain degree; but I think it very wrong that there should be such a stigma fixed upon them for life as a third-class certificate.

(196. s.)

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408. You

Joshua Evans, Esq.

6th May 1853.

408. You do not consider the third-class certificate to be merely a withholding the reward of the first-class, or of the comparative reward of the second-class certificate, but as a positive punishment inflicted?

Exactly; I consider it like the brand of a felon; and whenever a certificate is talked of, the man feels if it is produced, what does it show me? that I have only got a third-class certificate, and that I am a degraded man; and that very often it may be refused for acts that may be apologised for, though, in point of law, you cannot give a higher certificate.

409. Then do you mean that the third-class certificate, being given upon different kinds of grounds, some more and some less hurtful to the character of the party, it injures the party, inasmuch as no one can tell that it is not for the worst of those grounds?

That is one reason: I think it is just like hanging: I do not think that excessive punishment prevents crime; I am against severe punishment; I would have fair punishments, and have them enforced immediately.

410. Would it alter your opinion if, instead of the third-class certificate being one and undivided, it was split into two, and a difference made between imprudence and reckless speculating in trading, and extravagance in a man's private expenditure?

No; that certainly would not take away my objection; I object to all the classifications, first, second and third; I think there are few men, indeed, that deserve the first class; it is very difficult to imagine, except a man is ruined by a banker's failing, a case in which he would be entitled to a first-class certificate; I think that adjourning the certificate for four or six months, or any other period of time, would be quite punishment enough, without putting a stigma on a man for the rest of his life: the first class may be considered as a reward for very good conduct; but I think it is seldom deserved.

411. The adjournment being a matter not appearing upon the face of any document, would that be an intimation to parties in respect of their dealing with the bankrupt after his certificate?

No; it would give them no knowledge, certainly, after the certificate; but it is punishment sufficient.

412. Would it be known except by accident?

I think so much the better if it was not; I think the adjourning the certificate quite sufficient to a reasonable time; but there ought to be no stigma attached to the man afterwards.

413. *Chairman.*] You would punish him for his offence, and then, being entitled to a certificate, you would let him return with a fair chance to his pursuits in life?

Yes.

414. *Lord Brougham and Vaux.*] Then you do not consider it to be any advantage either to the individual, or to the trading community—the givers of credit—to have the means of ascertaining, after a man is once discharged, what his conduct had been in the opinion of the Court?

In my opinion it would not. I think that they do not trust upon those sort of opinions. As to what a man did or did not do, I think very few would inquire about his certificate: indeed I am confident none would do it.

415. Do you not consider that when a person was weighing in his own mind whether he should give credit to an individual that had been a bankrupt, he would be very glad to have the means of ascertaining what kind of bankruptcy it had been, and what kind of conduct the party had pursued previously to the bankruptcy?

I think it would have no effect with them at all.

416. You were once engaged in commerce yourself, were you not?

Yes.

417. Do you speak now from your recollection of your former experience, or from your general experience and observation of mercantile men?

From all together. I have had a long experience.

418. Does

418. Does anything strike you that you would wish to add upon the subject? *Joshua Evans, Esq.*
No.

6th May 1853.

419. Do you consider that the tendency of the classification of certificates has been to keep bankrupts out of Court?

I do. The great majority, I am sorry to say, so far as I can hear, do not care what class they get, so that they get a certificate, that is, the great mass. It is the man of feeling, who may have committed a very gross error, but who intends afterwards to take care that he does not repeat it, that suffers: these are the men who suffer, and these sort of men will do anything rather than come into Court, where they may have a third-class certificate.

420. *Chairman.*] The Act of Parliament provides for the non-granting of a certificate, the suspension of it, the granting it upon condition, and recalling it if it has been improperly obtained: as I understand the Act, there is hardly an offence that can be committed that is not already provided for, independently of the classes?

That is so.

421. Does the Act of Parliament in its provisions give you any standard by which you can judicially regulate your mind as to the class which you assign to a man?

Certainly not.

422. Is there no moral standard?

No.

423. No legal or commercial standard?

No.

424. The Act says that a man shall have a first-class certificate whose bankruptcy is occasioned by unavoidable losses or misfortunes, such as a sudden fire, which he could not foresee, nor provide against by insurance, that consumed all his property, and other unavoidable things, such as the bankruptcy of a great banker, or a great merchant, with whom he was connected, over which he had no control, and in whom he could properly place confidence; that man would be entitled to a first-class certificate?

So far as that went, he may have done wrong things.

425. I am supposing his conduct such as not to come within any of the provisions of the Act, and therefore that he is entitled to a certificate?

Yes.

426. Then his bankruptcy having been wholly occasioned by unavoidable losses or misfortunes, he would be entitled to a first-class certificate?

Yes.

427. That man's conduct, as a man, may not have been as pure and as good as that of the man to whom you are compelled to give a third-class certificate?

There may be cases, and I have no doubt there are many cases, in which men who pay little or no dividend will have behaved better than those who pay a larger one.

428. If you take the mere dividend as a criterion; the Act does not allow you to do that?

No.

429. Because a man whose bankruptcy is occasioned by reckless conduct may in the result pay a large dividend; but the man whose bankruptcy is occasioned by unavoidable losses or misfortunes may in the end pay nothing?

Yes.

430. From your own experience, do you know, from the nature of the human mind, and looking at the particular terms of the Act of Parliament, and the nature of the circumstances to which they must always be referring in those cases of the classes, that different minds will come to different conclusions upon the same question?

No doubt.

431. Do you know that it would be the natural and probable tendency of the
(196.3.) G 2 judicial

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judicial mind in such a case as this to look beyond the mere terms of the Act of Parliament into the man's general conduct ?

Yes, that would be the inclination, I have no doubt.

432. The result of your experience and feeling is against the classification ? Entirely.

433. Lord *Brougham and Vaux*.] You have stated that the classification has a tendency to keep bankruptcies out of Court ; is that an opinion of your's formed upon the diminution in the number of bankruptcies since 1849, or upon your general opinion of the tendency of the classification ?

Upon my general opinion. I cannot account for the small number, except that the Court is very stringent ; and I hope, and believe, that the stringency of the Court prevents people acting as rashly as they used to do. I think that cheap law, and stringent Courts of Bankruptcy, will improve the morality of society more than any thing else.

434. Do you mean the stringency of the Court, independently of the classification of certificates ?

Certainly.

435. *Chairman*.] It has been supposed in some quarters that the different classifications of certificates has had this influence, that where a man in trade, a man of honour, has met with misfortunes, and become a bankrupt, or at least become liable to bankruptcy, his friends have been unwilling to take him into the Bankruptcy Court, because it will expose him to the chance of a second or third-class certificate ?

I have no doubt that it would prevent a great number.

436. Lord *Overstone*.] Is there not a wide field for difference of conduct among insolvents who obtain certificates of one class or the other ?

Very wide indeed : it is a very difficult question to decide upon certificates : a man will decide differently upon them according as he is in health or out of health, and all that is unavoidable.

437. The object of my question is to ascertain whether there does not exist a field for great difference of conduct on the part of insolvents, who of the one class or the other obtain certificates ?

Yes.

438. Is it not important that traders should have some means of being informed with regard to the different conduct of the insolvents who obtain certificates ?

I do not think that it signifies to the traders at all about the moral conduct of the bankrupt : when they give him credit, they look to his means, and not to whether he has a certificate of the first, second or third class ; indeed they would not ask to see it ; if they did, the man would leave them directly. There is great competition ; and if the man went to a merchant, and asked him to sell him goods, and the merchant asked him for his certificate, he would very soon walk away ; but if the merchant knew that he was a rich man, he would care very little about the class of the certificate.

439. If traders could renew their transactions with past insolvents, without reference to any moral estimate of their conduct during their previous trading, in what does the great severity of the third-class certificate consist ?

In the excessive stigma on the individual ; he feels it is like the letter F on a felon ; it enables every body to attack him and to abuse him.

440. Why does a third-class certificate involve a more severe stigma than a first-class certificate ; is it not because the conduct of the party has been morally more deserving of reprobation ?

Of course.

441. Do you think you can justly assimilate the consequences arising from such a cause as that to what you previously called the consequences of the severity of the punishment ?

I punish by adjourning the certificate. If one man has behaved very badly, I adjourn him for a year or two, or three years, without protection, and then
 that

that protects every body from him ; they have no business to trust him without a certificate, and they will not do it ; that is the punishment which I give. *Joshua Evans, Esq.*

6th May 1853.

442. Is not the declaration of the Judge of his opinion as to the conduct of the party brought before him in every case more or less a punishment ?
Of course it is.

443. Does not the severity of that punishment depend entirely upon the extent of the moral delinquency upon which the Judge so comments ?
His opinion of it, no doubt.

444. When you object, therefore, to the severity of the punishment involved in the third-class certificate, is not that a severity necessarily arising from the moral misconduct of the party, rather than from the act of the Judge, who through that certificate expresses his judgment upon that misconduct ?
No doubt it is.

445. Then the severity of the punishment arises really out of the misconduct of the party, does it not ?
Certainly ; or out of the supposed misconduct.

446. Can you maintain that there is anything unreasonable, unjust, or injurious to the interests of society in such severe consequences arising directly out of the misconduct of the party upon whom that severity falls ?

I have already given my reasons, and I abide by them ; I think that it is too severe a punishment in any case.

447. You have stated, have you not, that there exists a great difference of conduct amongst insolvents who obtain the certificates of one class or the other ?

Yes, that is so.

448. You stated, did you not, that, in your judgment, few persons, if any, deserve a first-class certificate, and you yourself would rarely give a first-class certificate ?

Yes.

449. I presume, therefore, that you think that all insolvents, if entitled to a certificate at all, ought to receive a second-class certificate ?

I would not have classes at all ; I would punish them, as I said before, by adjourning their certificate, just as if a man has committed a crime you imprison him for a year, or two years, but you do not brand his forehead ; he is very immoral, perhaps, but branding his forehead would make him desperate ; and I think that a third-class certificate has the same effect.

450. Do not you think that the most formidable shape in which punishment can produce its evil effect, is in the application of a uniform punishment to different classes of criminality ?

A uniform form of punishment would be ridiculous ; it is not so when I adjourn a man three months without protection, because he has done some comparatively venial things ; and then, to another man I give six months, and another man nine months, and another man twelve months, without protection ; I adjourn his certificate all that time ; and all the time that he is unprotected, he can get no credit ; nobody will trust him ; sometimes I adjourn it for three years ; I think that is the proper way to punish him, not to brand him.

451. How do you distinguish between the objections which you have urged to the system of classified certificates, and those which might be urged against the system of classified punishments which you propose to adopt as a substitute ?

When punishment is once inflicted, it is over, and it does not disgrace a man for the rest of his life ; he is punished according to his crime.

452. Does not the fact of a man's certificate having been withheld for three years attach to him a recollection of his misconduct through life ?

No, it does not ; a man is adjourned for three years ; then he afterwards goes on in business, and he is a prosperous man, and nobody knows anything about the adjournment. If there is any dispute in a court of law, and the certificate is produced, there is no stigma upon it ; and if he wants to use his certificate for any purpose, it is without a stain ; whereas, if you put a third class upon it,
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it is almost enough to break the heart of a man that has any feeling, if the man gets on prosperously in the world.

453. Are the Committee to understand you to state that, with the trading world, the fact of a man having gained a third-class certificate, will be known and remembered to his injury for the whole period of that man's life; but that the fact of his having had any certificate whatever withheld for three years, will not be retained in the recollection of the mercantile world?

It will be in his recollection; and whenever the certificate is required, whenever it is named, it will be in his recollection; it has the stigma upon it of third class; if it is to be produced anywhere, or wanted, it always is produced with that upon it.

454. Lord *Brougham and Vaux*.] You consider the suspending of the certificate for three months, six months, or a year, a punishment to the party?

A very severe one.

455. Is not the use of all punishment, partly at least, perhaps principally, to deter others from committing a like offence?

No doubt it is.

456. If this suspension for 12 months is wholly unknown, how can it have the effect of deterring others from committing the like offence?

It is not only not unknown, but it is exceedingly well known to every body living at the time; every trader that comes to prove a debt does know what is represented; but stigma passes away with time.

457. Lord *Overstone*.] If certificates are withheld at the discretion of the Judge for various periods of time, is not that substantially in its effects the same thing as a classified certificate?

It is in a degree; but surely if one of us were to commit a crime, it is a very different thing whether we are imprisoned for six months, and let out without a stigma, or have the letter F on our forehead, to pass through the world with it for the rest of our lives; that is my meaning.

458. The notoriety of the disgrace attaching, in consequence of the disapproval of the Judge, constitutes a stigma; and what I wish to ascertain is, how it is that that notoriety which the judicial disapproval communicates expressly by the third-class certificate, conveys a stigma of a more severe kind than when conveyed by the act of long suspending the certificate?

I cannot say any more than I have said.

459. You have stated that, in your opinion, the existence of classified certificates has a strong tendency to keep bankrupts out of Court; how do you connect the cause and effect?

I think if any gentleman here had a son, for example, who was a trader, and had got into difficulties, he would ruin himself rather than let that son come in to get a third-class certificate.

460. Do you think that a cause which keeps insolvents out of the Bankruptcy Court is an objection, or pernicious to the public interest?

Most unjust; there is nothing more unjust than forcing the relations of a party to pay his debts either by any means that you may imagine.

461. In what sense do you use the word "forcing"?

This third-class certificate would be a force upon the parent, particularly upon a mother, to bear anything and endure anything rather than that her son should have a third-class certificate, with a stigma, therefore, for life.

462. Is it pernicious to the interests of society that mere disgrace to their children or their relations should stimulate them to prevent that disgrace becoming known, by preventing the occasion that brings it forth?

I do not know; I think it a great injustice.

463. Would you, therefore, conceal from the public the knowledge of misconduct, rather than suffer the bare publication of it, to induce relations and friends to interfere for the protection of the misdoer?

I not only would not wish to conceal it, but I have always enforced publicity in every thing; I wish every thing done in open day. In my Court I listen to nothing

nothing private; and the only difference between your Lordship and me is this, *Joshua Evans, Esq.*
I would have it published, and have him suffer at the time; and I would have
the traders living at his time know that he had been refused his certificate for
that time, but I would not keep the stigma on him for life. 6th May 1853.

464. Will you state upon what grounds it is that you attribute this greater and more durable consequence to the third-class certificate than to the suspension of the certificate for a lengthened period of time; knowing that the disgrace inflicted goes forth to the public in both cases, is it not the fact that the durability of the punishment consists entirely in the impression produced upon the public mind?

The certificate is on parchment, and the certificate will last for 100 years; whatever takes place at the moment will affect the party for, perhaps, as long as the certificate is stayed, that is, for two or three months, or two or three years, and then all will be forgotten.

465. Does not the durability of the punishment which arises from the sense of disgrace once incurred, depend upon the state of the public mind, and not upon the form of the document in which it is certified?

I think not.

466. *Chairman.*] Are the Committee to understand that you have come to this conclusion, that there are sufficient means of punishment under the Consolidation Act of 1849 to meet all the justice of every case, without going further into examinations which might be gone into with a view to classification?

Yes.

467. And that the difficulty of coming to a conclusion upon that qualification is such, that you think it desirable that it should be abolished?

Yes.

468. You are not for abolishing that which is a proper punishment for an offence?

On the contrary.

469. You stated, did you not, that, like all other offences, you would meet it at once with a due portion of punishment, and then let the man go free into the world, as far as he could do so?

Yes.

470. That is, speaking with reference to a much higher offence, and to a time at which men were marked in a very different manner, you would not send out the man again as a free man without property, but with a brand upon him, to tell every body that he had only obtained a third-class certificate?

That is my opinion exactly.

471. *Lord Overstone.*] Is there not the same difficulty of classification when you have to determine for what number of years you will suspend the certificate, that there is when you have to determine what class you have to give?

In some degree there is.

472. Will not that objection as to the difficulty of classification apply to both those cases?

It does, to a great extent.

473. *Chairman.*] Is there not this difference, that in the first case the Act gives you a rule, which positively defines what shall be the ground of withholding the certificate, and gives you many instances, while in the other, the latter case of classification, you have to go into the very difficult question as to what is an unavoidable loss or misfortune?

There is a clause stating that we are to consider his conduct as a trader; therefore that compels us to look into his conduct.

474. In the certificate you give even more classification; before you give a particular class, you state, as you are bound to do, that, having regard to his conduct under the Commission, and to his conduct as a trader, both before and after the bankruptcy, you have found him entitled to the certificate, and you then proceed to the class?

Yes.

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475. Lord

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 6th May 1853.

475. Lord *Brougham and Vaux*.] Do you consider that the Act of Parliament enables you by any specific declaration therein to determine whether you shall grant a certificate immediately, or suspend it for three months, or six months?

No, it does not.

476. You go beyond what is specified in the Act, do you not?

Yes.

477. Do you not go into the bankrupt's general conduct as a trader?

Yes.

478. And into all those circumstances connected with that conduct which would operate upon the question as to whether or not you should give him a first-class certificate?

Yes.

479. And into all the circumstances which would determine whether, not granting him a first-class certificate, you would grant him a second-class certificate or not?

Yes.

480. And into all the circumstances which would determine whether not granting him a first or a second-class certificate, you would grant him a third-class certificate?

Yes; but my argument is, that the punishment is dreadfully severe; and I think severe punishment injurious.

481. Have you anything further to add?

No.

The Witness is directed to withdraw.

J. S. M.
Fonblanque, Esq.

JOHN S. M. FONBLANQUE, Esquire, is called in, and examined as follows:

482. Lord *Brougham and Vaux*.] YOU have been some length of time in the Court of Bankruptcy with Commissioner Evans, have you not?

Yes, and 15 years previously I was a Commissioner of Bankrupts.

483. Have you had occasion, since the passing of the Consolidation Act of 1849, and the introduction of the classification, to consider its tendency and effects?

I have.

484. What is your opinion upon this question; is it favourable or not to that change of the law which took place in 1849 as to classification?

My opinion is favourable to the change of the law, with certain exceptions.

485. Will you mention the grounds of your opinion, and also the limitations?

I consider the classification to be beneficial, and I found my opinion very much upon the extreme eagerness which I observe in bankrupts to obtain a high class, and to avoid a low one: when speaking on this subject, I would wish to be understood, in the first instance, as rather repudiating the word "punishment" as applied to the certificate; I consider the certificate to be a great boon, and that no person should have a certificate unless he has thoroughly deserved it; and I can no more consider that putting a man in a low class, if he does not deserve a high one, is a stigma, than I should consider the refusal at the University of a high degree to be a stigma to a man who thought himself entitled to it.

486. You consider that a man being plucked, would be tantamount to being refused a certificate altogether?

Yes.

487. That that must stigmatise him, just as being refused a certificate would stigmatise a trader; but if he have a degree at all, the kind of degree is not to be reckoned a punishment, only the refusal of an honour?

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Fonblanque, Esq.
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A quantum of honour; I have met with many instances in which I should have been obliged to refuse the certificate altogether, if I had not the resort of the third class, with long suspension, which approximates to total refusal; I may say also, that I have known very few instances indeed of persons entitled to a first-class certificate because their bankruptcy was occasioned by unavoidable loss or misfortune, for I think that such cases are very rare. Sometime ago some of the official assignees were required to make a return upon that subject, and the number of cases which they could attribute to unavoidable loss and misfortune was marvellously small.

488. Nevertheless the number of first-class certificates has not been very inconsiderable?

I have given very few first-class certificates.

489. You mean very few, as compared with the second and third-class certificate?

Yes; probably the greater number of certificates have been second class.

490. Greater than the third?

Yes; that is my impression.

491. Do you consider that the classification has tended to keep bankrupts out of Court?

I think not; because in the period that I have mentioned I never knew a time at which there was not the same complaint, that large bankruptcies were kept out of Court.

492. By the time you have mentioned, you mean 15 years before 1832?

Yes; from March 1817 to the present hour, I never knew a period at which there was not the same allegation, that great bankruptcies were kept out of Court; and I believe it is true. There are many reasons why parties should wish to avoid the publicity of an open Court. Even in the most ordinary form of actions, I believe that many men will sustain great loss rather than go into any Court, either as plaintiffs or defendants. If the great bankrupts were kept out of Court on account merely of the ordeal of the certificate, there would be, I think, something like a proportionate increase in the number of "Arrangements by Deed under the control of the Court," but I do not find that to be the case. I am happy to say, I rather attribute the paucity of bankruptcies to the greater prosperity, or at any rate the good conduct of the commercial classes, than to anything arising from the change of the law.

493. *Chairman.*] You state that you think the classification important, because you find a great anxiety amongst bankrupts to obtain a particular class of certificates; is not that inevitable, when you have established the classes one, two and three, that every one will, of course, endeavour to get the highest: but that does not prove whether it is desirable to have a classification or not; the desire to obtain the prize which is offered, does not prove the propriety of continuing it?

I think it does, as influencing the conduct which is to entitle the party to the prize.

494. That is a different question; if you say that you think the classification will induce a man to be careful in his conduct before bankruptcy, I understand it?

That is my meaning.

495. You do not mean what I thought you stated, that the mere circumstance of the anxiety to obtain a first-class certificate, when they have become bankrupts, is a proof of the beneficial operation of the Act?

No; I said the beneficial operation before bankruptcy; and I think that the beneficial operation, now that the thing seems to be understood, will influence traders generally in their conduct.

496. *Earl of Harrowby.*] It shows the estimation in which a position in that classification is held?

Yes.

497. *Chairman.*] You stated, did you not, that you considered the classification, taking No. 3 as not operating as a stigma, but that it was a boon, and an honour to be obtained?

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A boon;

J. S. M.
Fenblaque, Esq.
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A boon; I consider the certificate altogether as a boon. To release a man from all future liabilities, I consider an enormous boon.

498. That is independently of the classification?

Yes; I put it entirely independently of it.

499. You stated that the classification is a boon, as I understand, that is, the first class?

No; I put it that the certificate generally is a boon, a great boon, only to be given to those who thoroughly deserve it, and to be given in proportion to their deserts.

500. Did I misunderstand you in saying that you thought the third-class certificate no stigma?

I do not attach the word "stigma" to the third-class certificate; total refusal I should consider a stigma.

501. Are the Committee to understand you to say, that you consider the third class not as a stigma, but that you consider a title to the third-class certificate a sort of boon?

Not as a stigma.

502. You consider it as a right, the first-class certificate, although you have seldom had an opportunity of granting it?

No; I consider the certificate altogether, taking it in the wide sense of the term (and for greater distinctness, I will say, as it existed before the formation of the Court of Bankruptcy), was a great boon; and I can add, being a great boon, I do not consider the withholding of a great boon directly in the light of a stigma.

503. Let us for a moment put aside the classes; you take from a man, by the operation of the law, the whole of his property, and give it to his creditors, and it is right to do so; and then, your object being to give the man who has acted properly a fair start again in life, you give him a certificate, which protects him against his creditors?

I think, my Lord, there is a fallacy in saying that a man surrenders all his property; it is his creditors' property that he surrenders, if insolvent.

504. It is a transfer from the man who is indebted to the persons to whom he is indebted; a proper transfer, but it is a transfer. The question before the Committee is, whether this classification is desirable to be retained or not; and you stated, did you not, that in many instances you would refuse a certificate altogether if it were not for this classification, which, connected with the other, enables you, by suspension, and by a third-class certificate, ultimately to do what you think justice?

Yes.

505. Is that authorized by the Act of Parliament?

I think it is.

506. Is it your opinion, that, in considering whether you will grant a man a certificate or not, you are to take into consideration what class of certificate you will ultimately grant before you can decide whether he shall have one at all or not?

I decide, first, whether he shall have one at all, that is, upon a general view of all his conduct as a trader, arising out of a great many circumstances, and in some degree setting aside the question of unavoidable loss or misfortune; for instance, a man may have gambled to the very verge of the penal clauses, or a man may have grossly neglected his business in various modes; he may have totally failed to keep books, by negligence, and not evil intention, and yet not have brought himself within the penal clauses; all those things may be considered as to whether a certificate shall be granted or not; but the question of unavoidable loss and misfortune attaches only to the classification. I may state, that I wish a different standard had been given than that of unavoidable loss or misfortune.

507. Are the Committee to understand you to say now, that, the Act of Parliament giving you full power to consider the conduct of the trader as regards the mere

mere abstract question of the certificate, you decide upon it according to the merits of the man?

Yes.

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508. You stated further, did you not, that there are cases in which you would have refused certificates altogether if it had not been for the power of classification?

Yes.

509. What I want to draw your attention to is, whether that is authorized by the Act of Parliament?

I think it is.

510. In the form of the certificate you certify that on such a day, having regard to the submission of the bankrupt, his conformity to the Commission, and his conduct as a trader both before and after the bankruptcy, you have held him entitled to a certificate?

Yes.

511. That is one operation which, as a Commissioner, it is your duty to perform?

Yes.

512. Having done so, and not before, I apprehend, under the Act, you have then, in your judgment, to consider what class you shall put the bankrupt in?

Yes; I consider myself entitled to put him in the third class if I do not find that his bankruptcy has been occasioned by unavoidable loss or misfortune.

513. I wish to draw your attention to this: according to your former statement, you seemed to mix up the two things together, that is, the abstract question of certificate without speaking of the class, and the question of the class, because you said that, in many instances, if classification had not been introduced, so that you could give a man a third-class certificate, you would not give him one at all?

I think so.

514. It is your opinion, then, that under the Act you first consider whether the man shall have a certificate at all, and, when you have decided that he is to have one, then you consider what the class shall be?

That is precisely what is my view; first I consider whether he shall have it at all, and then what class shall be given. I think the wording of the third-class certificate, that I do not find that his bankruptcy was occasioned by unavoidable loss or unavoidable misfortune, lets in that power.

515. Then are the Committee to understand you to say, that in many instances you should refuse a certificate altogether if it were not for the power of classification?

Yes, if it were not for the power of granting a third-class certificate, with suspension.

516. Then am I right in supposing that, in coming to a conclusion whether you shall grant a man a certificate at all, you take into consideration the power you have to grant him a certificate, that being a third-class certificate?

That would be in my mind.

517. You have stated, that there are very few instances in which you give first-class certificates?

Very few.

518. Upon the ground, as I understand you, that there are very few cases which can come properly within the description of bankruptcy occasioned by unavoidable loss or misfortune?

The instances of bankruptcy totally occasioned by unavoidable loss or misfortune are, I think, very rare indeed.

519. Is there not this difficulty in the Act, that the certificate being divided into first, second and third classes, the first is one which the circumstances can rarely authorize the Commissioner to grant; but the law supposes, as it provides that class, that a man will fall within it; do you think that a desirable arrangement?

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I think

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I think very desirable, because it makes a man careful to obtain the first class.

520. Which you think scarcely any man is likely to win?

Which certainly very few have hitherto won, but with that view before them, many will win hereafter.

521. Do you think, in the common affairs of mankind, that raising too high a standard by which to gauge a man's conduct is a wise thing?

I think so; I like large prizes; very few get them, but a great many are tempted to put themselves in the way of getting them.

522. You stated, did you not, that you considered the third-class certificate no stigma?

I do not view it in that light.

523. Therefore, if you heard traders of great weight and importance in the city of London say that they considered it as a slur and a stigma, and that they found it to be such, your surprise would be considerably excited?

No, my surprise would not be excited; men have various modes of viewing things of that sort; my colleague made it figuratively a brand; others may call it a stigma; some will think it an easily effaceable stigma, and others will think it a very permanent one.

524. Earl of Harrowby.] The important question is, how it operates upon other men's minds, and not upon your mind?

I state my belief as to how it operates upon other men's minds.

525. You do not believe that it does operate upon other men's minds as a stigma?

I do not believe that it goes so far.

526. Chairman.] Would you not be surprised if you were told that the first traders in the city of London are of opinion that it was introduced for the express purpose originally as a stigma and a mark upon character, and that they treat it as such?

I should only think that they used the word "stigma" loosely.

527. Earl of Harrowby.] When you used the word "unavoidable" as entitling a man to a first-class certificate, did you mean unavoidable by the exercise of integrity, or by the exercise of the utmost skill in the management of his business?

By the exercise of due caution: I say if a man's house is burned down, in common parlance you call it unavoidable; but he might avoid the loss if he insured. If a man neglects the ordinary precautions, and does not insure his ships or his house, I cannot set it down that his loss by fire or shipwreck is unavoidable.

528. You would not withhold a first-class certificate if the man failed from want of skill in business?

I will state an instance: a man had a very large hotel upon a great posting road; the railway cut him off, and he was fettered with a heavy establishment; that man's failure was unavoidable loss and misfortune.

529. Lord Overstone.] If I understand this part of your evidence correctly, you consider it to be a part of your duty, in administering your judicial functions, as to an insolvent, first to consider and to determine whether his conduct has been such that it is unsafe for the public interest to allow him to return to the arena of trade; if you decide that in the affirmative, you withhold the certificate; if you do not feel called upon to do so, you then think it your judicial duty to consider with what admonitory circumstances, for the guidance of the public, it is necessary to accompany the permission to that man to return to the arena of trade?

Yes, that is my view.

530. Do you consider that whatever consequences may follow this admonitory statement accompanying the certificate, the terms "punishment," "stigma" and "brand" are not properly applied?

I do not think they are properly applied.

531. Do

531. Do you consider them mere metaphorical expressions, brought into the subject when the analogy is not complete?

Yes, I do.

532. If those admonitory considerations attached to the certificate do involve, in the minds of others, and produce upon the conduct of others, consequences which in their character and effect upon the insolvent are known, those penalties are not fairly chargeable upon the system, but they are the inevitable result of the conduct of the insolvent?

Yes.

533. Will not such contingencies necessarily attach to every discriminatory process of justice?

Yes, I believe so.

534. Do not you consider that the object of all judicial procedure is the protection of the public interest?

Yes.

535. Do you not consider that any punishments involved in judicial procedure, if it can be clearly shown that they are protective of that result, are justifiable punishments?

I do.

536. Do not you think that the question of the degree and extent of punishment ought to be decided by such views of public interest rather than by feelings of tenderness or kindness towards the misdoer?

I am rather unwilling to totally disregard the feelings of tenderness and consideration for the infirmities of human nature; but, as a rigid abstract rule, I accord with the terms of the question.

537. You do not think that tenderness or kindness ought to be carried so far as to lead to the surrender of any portion of punishment that can be clearly shown to be conducive to the public good?

I consider the public good to be the first consideration.

538. In the administration of bankrupt judicature, is not the public good, to which it is directed, the protection of trade from reckless over-trading, and the administration of the assets after insolvency?

Undoubtedly.

539. When you have to decide upon the merits of any system of judicial procedure directed to that object, is not the opinion of the great trading world some criterion by which to judge whether that existing system has produced that protection to the public?

I should find some difficulty in ascertaining the general opinion, because sometimes it is not the general opinion, but the opinion of those who are most clamorous, that carries the point.

540. When you wish to ascertain whether any existing system of judicature, with regard to the Bankrupt Law, is protective of the public interest, that is, has tended to prevent or diminish reckless over-trading and dishonesty in the administration of the assets, is not the opinion of the trading world upon that subject the best means of arriving at a truthful conclusion?

If I could ascertain that opinion, that would be the best mode.

541. Would you not consider that great weight is due to the combined opinion of houses in the trading world which are notorious for giving the greatest extent of credit?

Yes.

542. If they should, in large numbers, testify to their opinion, in the strongest terms, that the existing system has accomplished the two results I have referred to, should you not think that the opinion of such parties ought to have a very great weight with the Committee and with Parliament?

I think them entitled to great weight.

543. You state that the existence of a third-class certificate, accompanied with the discretionary power which the Judges possess, of accompanying that certificate with remarks and comments of their own, and also with the power of suspending

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suspending it for a greater or less time, has, in many cases, enabled you to grant a certificate, when otherwise you must altogether have withheld it?

I think so: whether that has been an undue compromise of my own mind or not, I must submit to higher authorities; I think it is justified by the terms of the Statute.

544. Even when granting a third-class certificate, you have, on many occasions, thought it your duty to accompany it with further condemnatory remarks?

I have not yet said so: I spoke of the suspension of time before I granted it.

545. Does not that act, on your part, indicate a very strong feeling that classification carried even further than the three classes is necessary to enable you to administer justice with that degree of discrimination which your mind requires?

Certainly there are three great steps or classes, with intermediate steps, arising from suspension, with or without protection: it may even happen that a first-class certificate is given with suspension.

546. Do not you consider that the cautionary remarks which the Commissioners often make, and also that the suspending of the certificate for various periods of time, must involve those metaphorical penal consequences which have been attributed to the classification of certificates?

If the Judge has to declare the reasons upon which he founds his adjudication of the class of certificate, in such remarks there necessarily may be censure, and such censure may operate disadvantageously to the party, even though he ultimately obtains a certificate.

547. If the fear of the discredit of obtaining only a third-class certificate tends to keep business out of the Bankruptcy Court, must not the fear of incurring the censure of the Judge, either by his moral comments, or the suspension of the certificate for various periods, have a similar tendency?

Yes, it would.

548. If the system of discrimination now obtained through the medium of the different classes of certificates was abolished, will there not arise in the Courts a great increase of that other mode of discrimination which is obtained by the comments of the Judge, and by his discretionary action, as to the suspension of this certificate?

I must confess that I am not prepared to answer that question.

549. *Chairman.*] Before the Act of 1849 the law enabled you, as it still does, to withhold or grant a certificate, according to a man's conduct as a trader generally?

It did.

550. Of course it was accompanied, as other things judicial must be, with such comments as you thought it your duty to make?

Yes.

551. The difference, as I understand, upon the question now, as between the additional punishment, if it be one, or the benefit, if it be a boon, which operates upon the three classes of certificates, is a mere question of degree?

Yes, it is a question of degree.

552. Therefore, leaving that as we find it, after all that has passed, I ask you this, whether, in your administration of the Bankrupt Law since 1849, upon these classes of certificates, you are satisfied with the law as it stands?

Not precisely as it stands, but generally I am satisfied with it; I think there are some verbal alterations that might be made.

553. You are in favour of the system, are you not?

Yes.

554. Will you state your objections to the law as it stands?

First making the classification depend entirely upon the question of unavoidable loss or misfortune: I should take the general terms that were used in previous Statutes with reference to the general conduct of the bankrupt as a trader.

555. That

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555. That is the tendency of your mind, that in granting a certificate, you would have before you the question of what class it should be, and you would look to the whole conduct of the man, not simply to see whether he was to have a certificate, but if you came to the conclusion that he was to have one, what the class should be at once?

Yes; I would refer the class to his total conduct, and not confine it to the question of unavoidable loss or misfortune.

556. And yet you would be forced, of course, to grant in many cases a certificate, because his conduct was sufficient to entitle him to it as a trader, and yet you would grant him a very low certificate?

I might grant him a very low certificate.

557. Therefore, I understand your opinion to be in favour of the system in general; but you think that the terms of the law ought to be altered so as not to be confined to unavoidable losses and misfortunes, but to apply to the conduct of the trader generally?

Yes, generally.

558. Lord Brougham and Vaux.] Does that observation apply to the first class?

Yes.

559. Then what do you suggest as an expedient alteration of the terms on which a first-class certificate should be granted?

The alteration I would suggest would be, to revert to the Statutes previously to the Consolidation Act, and adding, that the Court should award a first or second class, or third class, according to his conduct; that the Commissioner shall examine his conduct as a trader generally, and award him a certificate accordingly.

560. Do you consider that that would be a sufficient direction to the Court in awarding his certificate without further specification?

The cases arising from the conduct of a bankrupt are so miscellaneous, that I think it next to impossible to try them by any standard; a great deal must be left to the discretion of the Court.

561. You would consider a first-class man a man having no blame whatever? The man who had as nearly as possible no blame whatever.

562. The second would be a person not blameless, but having no great blame?

But generally meritorious.

563. And the third a person who had considerable blame imputed to him?

Yes; but not sufficient to warrant the total withholding of a certificate.

564. Do you consider that that would be better and more definite in respect to those who were to judge of a person's conduct after he had obtained his certificate?

I think more substantial justice would be obtained by that mode than by fettering the discretion with the particular words "loss or misfortune."

565. And you do not think that that would give a more definite aspect to the certificate in the eyes of the credit-giving part of the community?

A more definite aspect might be given, but at the expense of overlooking other circumstances.

566. *Chairman.*] Might not a man under the first class, as it stands, become entitled, so that you could not refuse him a first-class certificate, keeping strictly within the Act of Parliament; for you have first, by the Act, as I apprehend, to decide whether the man is to have a certificate; you decide that upon his conduct under his bankruptcy, having regard to his conduct as a trader as well before as after his bankruptcy; you then come to exercise your power under the classes, and you find that a man is entitled to a first-class certificate whose bankruptcy has been wholly occasioned by unavoidable losses and misfortunes; now, may not a man come within that description, of whose conduct generally, though you cannot refuse him a certificate generally, and although, under the

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words of the Act, he is entitled to a first class certificate, you could not approve?

In such a case I should suspend the certificate of the first class; his bankruptcy may have been occasioned by unavoidable losses and misfortunes, but he may have kept his books so negligently as to cause a great deal of difficulty in ascertaining the true state of his affairs, though his negligence had not been of that nature as to bring him under the penal clauses; in such a case I should give a first-class certificate, with suspension for the bad book-keeping.

567. Then in that case you would suspend the certificate with reference to the class?

Yes.

568. Lord *Overstone*.] Do you think that it would be safe and sufficient if the Act declared that the Commissioners should grant first-class certificates in all cases in which, in their judgment, the insolvency could be said to have arisen fairly from misfortune, and second-class certificates in those cases in which they considered that the insolvency had arisen partly from misfortune, but accompanied with some degree of indiscretion and misconduct, and third-class certificates in those cases in which they believed and considered that the insolvency had arisen entirely from indiscretion and misconduct on the part of the insolvent?

No; I think a third-class certificate under those terms would be a severe punishment, and it would carry with it a direct censure.

569. Lord *Brougham and Vaux*.] Would not your plan result in this, that there would be three classes, the first blameless, the second blameable, and the third more blameable, and nothing more specific?

I would rather put it in a different form; I would rather put it, meritorious, more meritorious, and most meritorious.

570. Earl of *Harrowby*.] Do you consider the third-class certificate meritorious?

I think unless a man has a certain degree of merit, he ought not to have a certificate at all.

571. You consider it actually meritorious, and that a man deserves compassion for getting a third-class certificate?

I cannot consider bankruptcy meritorious; the mere fact of bankruptcy is not meritorious.

572. Lord *Brougham and Vaux*.] You do not like my description. Instead of "blameless, blameable, and more blameable," how would "blameless, not without blame, and less without blame," do?

I would prefer saying, first, second and third class, as determined by the general conduct of the trader.

573. My question had reference to your own view of the alteration that you propose, and the result of that alteration; do you consider that it is better to have no specification; would not the result of that be, according to your own view, that the first class would be a certificate that the party was without blame; the second, that the party was not without blame; and the third, that he was not without considerable blame?

I cannot exactly come to that; I have stated that there are cases in which a man may deserve a first-class certificate, and yet some degree of blame may be attached to him.

574. *Chairman*.] I will call your attention to the clause as it stands in the Bill which the Committee are considering: it proposes to enact, that the terms in Schedule Z. in the Bankruptcy Law shall be preserved, omitting the words, "Designating the certificate of the first, second and third class, as the case may be." But in any particular case the Commissioner who shall award such certificate, if he shall, upon his own motion, think the bankrupt highly meritorious, may add thereto the following words: "And I further certify my approbation of the manner in which the said bankrupt has conducted his business." If this were adopted, a man would stand upon his certificate, as to whether he had undergone the ordeal of an examination in bankruptcy or not upon a common certificate; but if the Commissioner thought of his own motion, after the whole

question

question was before him, that the man was meritorious, he would be entitled to say so; so that the man would go out with a character of merit when entitled to it; and when he went out without it, he would stand simply as every other bankrupt did before, who went without any commendation as a mere common bankrupt; would that meet your view?

No, I do not think it would; because that express power of approbation appears to negative any unfavourable comment by the Court.

575. It is not a question of comment in granting a certificate. If the classes were got rid of to-morrow, you are just as much at liberty in granting a certificate with suspension, or on condition, to state your reasons, as you would be if there were classes?

I think it is better as it stands.

576. Do you think that this would not be sufficient?

I do not think that it would be an improvement.

577. Lord *Brougham and Vaux*.] Do you think that you could grant a certificate in these words: "I further certify my approbation of the manner in which the said bankrupt has conducted his business," with the most thorough knowledge of the nature of that business, and everything respecting it?

It would require very rigid sifting before I should feel warranted in granting such a certificate.

578. Lord *Beaumont*.] You stated, that you sometimes now give a third-class certificate to a man in a case where, if there was no classification, you would refuse a certificate altogether?

Yes.

579. Now, will you state to the Committee upon what principles you confer upon a man now a third-class certificate, which you say is a boon (and the man must be meritorious to acquire it) on whom, if there was no classification, you would inflict punishment by withholding the certificate altogether?

Because it would be in those cases in which the scale vibrates so nicely between guilty and not guilty, that I feel myself authorized, as the Judges of other Courts do, to throw mercy into one scale, rather than punishment into the other.

580. Then, in the present case you reward a man whom, without classification, you would punish?

That would be the consequence.

581. Why in the other case should you not show mercy just as much as you do under the classes, by granting him a certificate?

Because a third-class certificate, with a long suspension, comes very nearly to a refusal.

582. Lord *Overstone*.] Do the words "reward, and punishment, and mercy," contained in some of the preceding questions, correctly represent your view and feeling upon the subject?

It is a very large question, and I am afraid, if I were to answer it fully, it would be a book; I used those words according to ordinary parlance, without going very strictly into their meaning; if I were going strictly into their meaning, I should be obliged to say that mercy was always injustice.

583. Lord *Beaumont*.] Have you any means of knowing whether or not the commercial world do not consider the third-class certificate rather in the nature of a punishment for recklessness, than as a reward for merit?

I think they rather do.

584. Is it not in the general view of the case much more important what the commercial world think of the effect of the third-class certificate, than the actual definition that is given to it?

Much more.

The Witness is directed to withdraw.

E. Holroyd, Esq.

6th May 1853.

EDWARD HOLROYD, Esquire, is called in, and examined as follows :

585. Lord *Brougham and Vaux*.] YOU were one of the original Commissioners of Bankruptcy, were you not ?

Yes.

586. In 1832 ?

Yes.

587. Had you been a Commissioner before ?

A few years before.

588. How many years ?

Between three and four years.

589. Have you had occasion to consider the classification of certificates, both in its tendency and in its actual working since 1849 ?

Yes, I have.

590. What is your opinion upon the change introduced into the practice in Bankruptcy ?

My opinion is partly in favour of the classification, but not wholly so. I think it would be beneficial to make an alteration, by having two classes, instead of three classes. I believe that a third-class certificate is looked upon as a great stigma, whether rightly or wrongly seems to me to be immaterial ; but being so regarded, I think it is an evil, because this stigma is even more enduring than the punishment by way of suspension of the certificate was intended to be ; the term "suspension" implies a lasting only for a limited time ; but the class of the certificate, which is both advertised in the Gazette and is upon the certificate itself, is perpetuated. I think, however, it is good policy to distinguish between a highly meritorious trader who has become bankrupt, and a bankrupt who is not so deserving of merit ; I think herein advantages arise both to the commercial world, and in many cases to the bankrupt himself. I remember two or three instances myself of traders, who, having had first-class certificates granted to them, succeeded forthwith in obtaining credit again in the commercial world ; and they attributed their immediate success to having obtained first-class certificates. As to the form of certificate, I think it would answer every purpose to distinguish the meritorious trader by saying, that when it appeared that the conduct of the bankrupt had been highly meritorious, a certificate should be given to him of the first class, and in other cases the certificate, when granted, should be a common certificate, or of the second class. Punishment, so far as a judgment on the certificate can be so considered, should be awarded either by the refusal or suspension or adjournment of the certificate ; the class should not, I think, be a measure of punishment.

591. Does not it appear to you, that if, instead of three, there were only two classes, the same result would follow with respect to the penal effect, inasmuch as the fact of not having gained a first, but only a second-class certificate, would be regarded as a stigma ?

No, for this reason ; I think that the second class is not regarded as a stigma ; I think the third is looked upon as a direct stigma, but not the second ; I think the second is looked upon more as designating a trader who cannot say that his commercial life has been entirely blameless ; but still such a man is not regarded as a trader who should be refused to be trusted ; if he has not the same merit as others may have, he is not marked to be avoided.

592. Does not it strike you, that what you have now mentioned as to the second-class certificate not producing that effect may be very much owing to there being a third below it. A person who has a second is able to say, "Though I did not get a first, I did not get a third ;" but if there were no third, the not getting the first would be reckoned a stigma ?

It is difficult to prejudge what may be the effect of abolishing the third class, but I do not think it would have that operation ; I think the two classes would be looked upon as making the distinction between the unfortunate man of great merit and the man of ordinary or no particular merit.

593. *Chairman*.] Have you seen the clause in the Bill ?

Yes.

594. That

594. That has the same tendency with your observation, with this difference, that it allows what you may call a certificate of merit, and it leaves the other man without any class; and I understand your proposition to be, that those which do not fall within the first, should form a second class?

I should distinguish them in that way. I think the clause would do very well, if it were added that the highly meritorious trader should have a certificate awarded to him, say of the first class.

595. Otherwise he should have an ordinary certificate?

Yes; which should be deemed as one of the second class.

596. Lord *Brougham and Vaux*.] Do you consider that it would be sufficient (you being favourable to classification), to abolish the third-class certificate, and to have every other certificate the same, only adding a certificate of merit over and above to some of them?

The first class should be a certificate of merit, and the second class should be an ordinary certificate; and I would make it imperative, instead of leaving it to the option of the Court, to say the one or the other.

597. It is classification with two, instead of three classes?—

598. Earl of *Harrowby*.] With regard to those who get a third-class certificate now, you would generally refuse a certificate at all to them?

No.

599. Do not many obtain a third-class certificate now who are very nearly getting no class at all?

I think not. A third-class certificate may be looked upon by some as the next thing above the suspension of a certificate; but I consider the question of certificate independently of the class.

600. Are you of opinion that a third-class certificate is often given where, perhaps, the justice of the case would be fully served by the certificate being entirely refused?

I think not. I feel bound by the Act to decide first whether the party be entitled to a certificate or not, independently of any class whatever.

601. You allow of no gradations of merit, except to just above that?

In the alterations I propose I should put it thus: make one class a certificate of merit, and the other the ordinary class; considering the classes not with a view to punishment—not as intended to punish or to cast a stigma: perhaps they were not, under the present Act, intended to be so: still the third-class certificate has that effect.

602. *Chairman*.] You heard the questions that were addressed to Mr. Commissioner Fonblanque as to what you have just observed upon; I understand you to say that in forming your opinion as to the conduct of the trader, you first decide the abstract question whether he is entitled to a certificate at all?

Yes.

603. And then, having decided that, if you give him a certificate, you consider, under the terms of Schedule Z., whether he is entitled to a particular class?

Yes.

604. Lord *Overstone*.] Do you ever grant a certificate, in any class, in a case which is at all tinctured with fraud; or is it the invariable rule that a certificate is never granted of any class in a case where there has been fraud?

There are certain frauds mentioned in the Act, which, if committed, the Commissioners are prohibited from granting any certificate at all.

605. Are there any other classes or forms of fraud to which, nevertheless, a certificate of the third class is granted?

I think that question depends upon the construction of the Act of Parliament.

606. What is the practical course of the Court?

It is to punish for all fraud, either under the direct provisions of the Act of Parliament, or under the general power given to the Commissioners, having regard to the conduct of the bankrupt as a trader.

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607. In

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E. Holroyd, Esq.
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607. In administering the Act of Parliament, do you consider that you are precluded from granting a certificate of any kind in a case which is in any degree tainted with fraud?

I should think it my duty to suspend the certificate in a case of fraud, even if it did not come within the particular class of frauds mentioned in the Act.

608. The question is, whether the certificate is in any case, and at any period, granted by you in cases that are in any way tainted with fraud?

After the expiration of the term of suspension a certificate is granted.

609. Therefore there are persons who obtain certificates, though their proceedings have been tainted with fraud?

If they do not come within the prohibitory clause of the Act.

610-11. *Earl of Harrowby.*] In dealing with the trader who has got a certificate, you are not secure that fraud has not tainted his previous transactions?

You cannot be sure of that.

612. *Lord Overstone.*] Is a certificate in any case finally refused to parties where their conduct, however censurable in other respects, has been perfectly free from fraud?

As at present advised, I should say not, except gaming, wagering and stock-jobbing, provided for by the Consolidation Act, section 201.

613. For the final withholding of the certificate, you think, do you not, that fraud in some degree is necessary?

Yes, I think so, generally.

614. Amongst the cases to which certificates are granted, there is an endless gradation of difference in the conduct of insolvents, is there not?

Yes.

615. If you diminish the power of expressing the estimate of those differences by means of diminishing the number of certificates, will not that necessarily lead the Commissioners to a more free use of their comments upon the character of the parties, and their power of suspending the certificate?

That is a question which I cannot very well answer.

616. Would it have that effect upon yourself?

I cannot answer what effects may be produced upon the mind of the Judge by such a state of circumstances without hearing the arguments pro and con.

617. Is it not necessary, for the purpose of deciding upon the expediency of altering the classification of certificates, to form some reasonable judgment as to what will be the effect of such alteration upon the conduct of the Judges?

I think that is a question for the Legislature; I should feel bound to act according to the law. If I am asked my opinion of the law, I give it upon the best judgment I can exercise, as to whether it is beneficial or not to the commercial interests.

618. *Lord Brougham and Vaux.*] There are two causes, are there not, for the Judge to pursue, in exercising his discretion; the one is, to choose the class of certificate, and the other is, regard being had to the conduct of the trader, to suspend for a certain time the granting of the certificate?

Yes.

619. Supposing the first of these discretions were taken away by the classification being abolished, do you not think that a greater use would be made of the other discretion by the same Judge?

I think not; I can only answer for myself; I should endeavour to be guided by the Act.

620. The question refers to those cases in which the Act of Parliament does not specify the course to be pursued, but leaves it to the discretion of the Judge?

As to the conduct of the trade.

621. Supposing you could not mark your sense of the conduct of the trader by the class of certificate which you granted him, should you not be disposed to mark that sense by suspending or by not suspending the certificate?

I should not myself.

622. *Chairman.*]

622. *Chairman.*] You would act according to the law?

Yes; I should consider whether the bankrupt was entitled to a certificate or not before I considered the class.

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623. *Lord Brougham and Vaux.*] The law says that he is not to have a certificate if he has done certain things; but it says that he is to have his certificate suspended at the discretion of the Judge if the Judge is not satisfied with his general conduct as a trader?

Yes.

624. That is general discretion, is it not?

Yes.

625. Should you not exercise that general discretion more from your not having the power of marking your sense of his conduct by the class of the certificate that you give him?

No, I think not.

626. *Chairman.*] You stated, did you not, that you first of all look to see whether a man is entitled to a certificate according to law, and upon your judgment of the facts?

Yes; I do not bring the other before my mind at all.

627. When you have made up your mind upon that, supposing the classes to be entirely abolished, you would then, I take it for granted, consider whether it was your duty to grant a certificate with a suspending clause or not?

Yes.

628. According to the discretion given to you by the Act?

Yes.

629. You would not be more or less regulated by the Act by the existence or non-existence of the classification of certificates?

So far as I can judge of myself, I should say certainly not.

630. *Lord Brougham and Vaux.*] Take the case in which you would grant at present a third-class certificate; the trader has been guilty of some gross imprudence in the management of his affairs, and great extravagance in his private expenditure; do you not consider, supposing you had not the power of marking your sense of it by giving him a third-class certificate, but you must either give him a certificate or none at all, that you would be disposed to mark your sense of his misconduct, or imprudence, or extravagance, by suspending his certificate?

I have said before, so far as I can judge of my own line of conduct, I should say not; I should consider his conduct independently of the classes of certificate altogether.

631. Suppose a man guilty of gross imprudence and great extravagance, should you not suspend his certificate upon that ground?

Yes, I certainly should.

632. In a case where a man had been guilty of imprudent speculation and extravagant private expenditure, should you not, on those grounds, be disposed to suspend his certificate?

I should now, and I should if there were no classes.

633. *Lord Beaumont.*] In a matter in which there are various gradations, and a great many different steps in merit and in demerit, is it not necessary to have a scale of rewards and of punishments?

Yes; if you could regulate it according to mere merit, it might be desirable to do so; but as I do not think it can be, I think we must see what is most for the general benefit; I think there is a practical difficulty.

634. Theoretically, you consider that that is the way to mete out justice?

Yes, I should say so; I particularly wish, however, that the punishment should not be perpetuated to a man; that there should not be carried upon the certificate that which lasts through his life, when you may otherwise punish him, and when the law intends that the punishment should be for a certain limited time only.

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635. Earl

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635. Earl of *Harrowby*.] Would not that apply to an uncertificated bankrupt too?

No doubt; if he has been so dishonest as not to have a certificate at all; that is a state of circumstances which we cannot deal with.

636. Then the punishment survives, and sticks to him all his life?

Yes; we cannot help that; we are considering cases in which the certificate is granted either forthwith, or after a suspension.

637. Do you conceive that the system of certificates is intended to be in any degree a guide to commercial men in trusting a man who has once been a bankrupt?

From what I understand, they are looked upon in some respects in that light; if a man gets a first-class certificate, he goes into the commercial world, and he meets with no difficulty in getting credit again; if he went into the world with a third-class certificate, he would find a very great difficulty.

638. You do not think it advisable that there should be that sort of guide to commercial men in trusting another who has been a bankrupt which now exists in the distinction between the second and third-class certificates, and that all those who have not distinguished themselves by a peculiar merit, should be classed in a lump?

I think so, for this reason, I think there is a practical difficulty in carrying the distinction further, without producing a mischief not intended. As I have before observed, the class in some cases becomes a punishment, laying too lasting a stigma upon the bankrupt.

639. *Chairman*.] Are you aware that one of your brother Commissioners considers that the third-class certificate is no stigma and no slur, and that, speaking generally, any man is only entitled to a common certificate, which he calls a third-class certificate?

Yes, I have heard that.

640. And that, I understand, is an opinion in which you do not concur?

No, though I have no doubt there are many bankrupts who have little or no feeling as to the class of certificate; but that is not so with others, or with the commercial world.

The Witness is directed to withdraw.

E. Goulburn, Esq.

EDWARD GOULBURN, Esquire, is called in, and examined as follows:

641. Lord *Brougham and Vaux*.] HOW long have you been a Commissioner?

I have been a Commissioner since the year 1842, 11 years.

642. Were you a Commissioner of Bankruptcy under the old system?

Yes, I was, for 12 years; Mr. Commissioner Holroyd succeeded me in the ninth List. I have been, altogether, a Commissioner in Bankruptcy about 24 years.

643. Have you had occasion to consider, since you came to the new Court of Bankruptcy, the classification introduced in 1849?

Yes, I have.

644. What is your opinion upon that; is it favourable or unfavourable?

Upon the whole, favourable. I could wish rather that the classification were enacted in the Act itself, and not brought in (as it is in the Act of 1849) in the Schedule. I should also wish that the word "unavoidable" connected with "loss and misfortune," were struck out. That word "unavoidable" has frequently put me under very great difficulties; and I believe if I had had to give a strict interpretation to that word, the first-class certificates in my Court would have been few; as it is, they are not of frequent occurrence; but they would have been still fewer, unless I had been obliged to relax the meaning of that word "unavoidable." I think the words "loss or misfortune" would effect the object

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object which the Legislature had in view, without putting the Court in such a position. But I think the mode suggested by one of your Lordships, of applying the enactment of three classes to the general conduct of the trader, would be more beneficial than confining it as it now stands. It would be better to give the Commissioners the power of awarding a certificate, either of the first, second or third class, with reference to the conduct of the trader. I think this would be better than tying it down precisely to the words as it is now, "unavoidable loss or misfortune," which, I repeat, often place the Court in a difficulty. I must think that two classes would not satisfy quite the great difference there is in the cases which come before our Court, and which are as widely apart in their circumstances as it is possible well to imagine. Perhaps I might be permitted, if it would not be taking up too much of your Lordships' time, to illustrate this great difference which exists by mentioning two cases, in one of which I awarded a first-class certificate a very few days since, three days ago, I think; and one other that I will take, because it has happened to be mentioned by a noble Lord this morning—I mean the case of a man of the name of Hannam. The former of these cases, to which I will presently refer, is that of Williams & Marchant, the certificate in which was adjudicated on a few days ago. In that case I awarded in terms of strong commendation a first-class certificate, and I am about to state the grounds of my so doing. The other case was the case which Lord Brougham alluded to, and which was mentioned in a letter from some gentleman to his Lordship, that was adjudicated upon a very short time since, and I believe the period for appealing against my decision has passed by. In this latter case of Hannam I awarded a suspension of 12 months, and I refused protection during three months, and at the end of that time I awarded only a third-class certificate: I will take the liberty of exemplifying the great difference between cases of this kind, by narrating shortly the facts of those two: the first case which I advert to, and which happened a few days since, was that of Williams & Marchant; they were railway contractors; persons who had begun with a large capital of their own, and who had maintained a most upright character, and perfectly without reproach; they had entered into a large contract to do work upon the tunnel of a railway that was extending vastly its concerns; I do not at the moment call to mind the name of it; but the railway company could not go on, and fulfil their part of the contract, by furnishing the contractors with the funds from time to time to go on with the work, and the works were in consequence stopped; all the plant, comprising property of large amount, belonged to the bankrupts; they had expended all their capital and their ready money upon that plant and those works. The railway company not only stopped the work when they were unable to supply the funds (which they had agreed to do) to go on with it, but they seized upon all the plant, and all the other property of the contractors, and took forcible possession of it by means of a sort of army of several hundreds of men, called navvies, whom they collected and brought down for the purpose. The contractors, and their creditors, came to the Court; they found that they had no other resource, and they petitioned for an adjudication in bankruptcy. The messenger of the Court went down, armed with the warrant of the Court, and did contrive to get possession of part of the property, but he was turned out again by a large force. The subject was discussed as one of contempt of Court; I granted a rule to show cause why the leaders in this outrage should not be committed; and the parties very narrowly escaped commitment. When they came to choose assignees under the bankruptcy, this railway company procured a man in London, an agent, as he called himself, to swear that the bankrupts were indebted to the company in a sum of about 7,000*l.* and upwards; they claimed to put this proof upon the proceedings, and by virtue of that proof, to have the entire control and choice of the assignees, and thereby, in effect, to preclude the bankrupts from any valid dispute of their claim; I would not permit that to be done; I allowed a claim only to be entered, but I would not postpone the choice of the assignees. As far as I could inquire into it at the moment, it appeared to me that they had no debt. The Company went to the Lords Justices, who referred it back to me; their Lordships would not interfere with my decision as to the choice of assignees; but requested I would take an account between the parties, and find what sum, if any, the bankrupts owed the company; I made the inquiry at great length, and much cost. The assignees, though they had no funds in hand, yet thought it their duty to contest the matter to the utmost. I found that there was no debt whatever

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owing to the railway company, but I did not go on to take an account of what was owing on the other side, because it was not referred to me; all I had to do was, to ascertain and report if they had any ground to put their claim, or the proof, upon the proceedings. They again went to the Lords Justices; and ultimately a reference was made to Sir William Cubitt; and after every possible discussion before that gentleman, he determined that the railway company owed those contractors 20,000 *l.*, independently of all the damage and loss the latter had sustained by non-fulfilment of the contract, and therefore the claim for 7,000 *l.* was struck out; and 20,000 *l.* was the balance which the railway company had to pay, and did pay to the estate, and the men then paid every creditor 20 *s.* in the pound; and I am happy to say they will have a surplus of about 6,000 *l.* or 7,000 *l.* of their own. Now what could I say to those men when they asked me for a certificate? I told them that their conduct had been without reproach from first to last; that I regretted their case extremely, and that I was happy to think, that by the force of English law, they had prevailed, and I gave them, with the greatest pleasure, a certificate of the first class; and I think your Lordships will agree with me, that that was a clear case for a first-class certificate; it was a failure from unavoidable loss and misfortune. Now I will take the next case that happened accidentally to be mentioned (Hannam's case), since I came into the room; I do not wish to say anything unnecessarily harsh of that person; he was a man who began without capital of any kind, but, on the contrary, was very much behind in the world, and resolved to try a speculation at Brighton; he wanted to get credit, and he went to some large wine-merchants in London (Alderman Hooper's), and he got wine from them, representing himself to be in a most flourishing condition, misstating very grossly, as well his prospects as his accounts, and obtained wine from them, which afterwards he took immediately to one of those houses, of which there are so many in London, to raise money upon it, and he raised money, and the wine was deposited in the vaults of this money-lending silversmith, who has a vault for that purpose; so that, instead of this wine being, as Alderman Hooper was led to believe, for the purposes of trade, it was simply obtained from him for the purpose of raising money upon it; and, moreover, when Alderman Hooper sent down to him to know how the account stood, he represented to him with deliberate untruth the state of his accounts, and made and placed on paper statements false throughout as to facts which were all-important for a creditor to know; in short, deceived him throughout. And when we came to look at his books, they were from first to last badly kept, and wrong throughout; and, above all, we found a very large and extravagant personal expenditure during the whole of the period (not a long one) he had been carrying on this venture. Your Lordships perhaps may think that I should have gone further than I did go in this case; but some late decisions which, I have no doubt, have been correctly pronounced by the Lords Justices, have seemed to intimate to the Commissioners that they carry their punitive power rather further than their Lordships would do, and of course I feel bound to abide by the opinion of the Appellate Judges. In this case I suspended the man's certificate for 12 months. I made him accessible to any of his creditors (he may now be taken up at any moment, under the late Act, for three months), and gave him a certificate of the third class at the end of the 12 months. Now, I cannot help thinking that, as between the two cases I have mentioned there is such a wide distinction and difference as to point out the importance of having an intermediate stage between the two cases like these, occurring as they do so frequently, which are so far apart as to honesty and good conduct in traders, have led my mind to the persuasion (of course with deference to other opinions), that it is advisable to continue the three classes in which we can place a trader, and I must add, that, from the great anxiety which parties seem to evince as to those certificates, and the class they are put in, I think I may reasonably infer the classification has a great effect in preventing traders from misconducting themselves, and holds out to them a great inducement in trade to conduct themselves, so that, if they should fail by misfortune, they still may have the distinction of having a first or second-class certificate, and not be driven to a third. I think a little too much has been said about this classification being a punishment; I do not think it can properly be so called; it is merely telling the world what the cause of the trader's failure has been, and whether he has failed from loss or misfortune, or from other causes; and I think if it be found true that he has failed from

from causes other than loss and misfortune, the world ought to know it, and I do not think he ought to object, or can be heard to object, against the world knowing that which has been clearly and indisputably proved against him.

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645. You do not think, in the second case, that mere suspension and postponement of the certificate would have been sufficient, if it was necessary also to mark your sense of his conduct by a third-class certificate?

No; in the case referred to, of the suspension for 12 months, I should have been, I admit, for a much further suspension, but (as I have intimated) for some recent cases before the Lords Justices, in which they have laid down principles which I thought ought to govern me, and but for which, I repeat, I should have suspended the certificate for a much longer period, if not wholly refused it.

646. But the law being that you must give him his certificate, you considered that the proper course?

Yes; the case was somewhat similar to one that was before Mr. Commissioner Evans, and it appeared that the Lords Justices took there such a much more lenient view of the mode in which this Act ought to be administered, that I thought it my absolute duty to find out, if I could, and act in accordance with, their views; and therefore in the case in question I did not go so far as I should otherwise have done.

647. *Earl of Harrowby.*] In what case should you withhold a certificate, if you did not withhold it in that case?

Your Lordship has put the very question which Mr. Commissioner Evans put in Manico's case, that to which I just referred; that was a case of a wine-merchant also, who began with little or nothing of capital, and went on for a considerable period raising money by pledging wine warrants, the wine being purchased on credit, which he gained from being well connected, and which he continued to pledge for ready money, till he could get credit no longer; the only feature in his case was, that his personal expenditure was moderate; and in reading the judgment of the Lords Justices, they seemed to rely very much upon his being a very young man; but he had nothing for his creditors, and the debts were 7,000 *l.* or 8,000 *l.*, I think: now, undoubtedly he had run into debt in this way without any capital or money of his own from first to last, and only subsisted upon the money raised by those pledgings of wine warrants: Mr. Commissioner Evans said what your Lordship has just said, "If I do not refuse a certificate in this case, I do not know when I can refuse it, and I shall do so:" that went by appeal to the Lords Justices, and I have read the judgment with the greatest attention, and the Lords Justices reversed the decision of Mr. Commissioner Evans; and that being not a single case, but following three or four others, one or two from my own Court: as to this pledging of goods particularly I considered myself bound to follow out, to the best of my judgment, their views, as being conclusive on me, the inferior jurisdiction.

648. It is clear that the possession of a third-class certificate is no security that a trader has not been guilty of the grossest fraud?

Not, perhaps, the grossest fraud: in Manico's case the Lords Justices, I think, granted a second class. There was a man of the name of Martin in my Court, two of them, and I refused the certificates: I feel bound to defer at once to the opinion of the superior tribunal, and if I had not acted upon it, it would have driven parties to great expense to appeal, for I see that the judgment of the Appellate Court clearly is, that we Commissioners do take rather too severe a view of the Act, and act too strictly upon it; but I am bound to act upon it, and to believe that they are right, and I am wrong. Fraud is such a wide term: there are some frauds that exclude men from a certificate altogether by the Act; but there are a great many others in which we have power (as mentioned in the Act) to refuse or to suspend the certificate; and there are also several not mentioned in the Act at all, but still dealt with as frauds, under the general discretionary power vested in us.

649. *Lord Brougham and Vaux.*] Suppose classification were entirely at an end, and that if any certificate were granted, it must be of one kind, would not the effect of that be to drive you, or to induce you, to exercise more frequently discretion with respect to suspending it?

Yes, certainly, I think it would; I should be very much perplexed, and I own that

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that I feel as Mr. Commissioner Fonblanque does very often, very much relieved by having it in my power to give a third-class certificate, instead of wholly to refuse it. As has been stated, the mind may be in doubt, and I should not wish to shut a man out for ever from trade, and make him liable to all the penal consequences incident to the total refusal of a certificate; and I therefore ask myself, Is there no middle course? and give him a third-class certificate, because that will allow him ultimately to resume trade, and to commence again, and therefore it is, I think it, of use (and frequently I have felt it of very great use) in the administration of the law, to have had this power of granting a third-class certificate, rather than to refuse it to a man altogether.

650. *Chairman.*] Supposing the classes were done away with, you have the power, by suspending the certificate without protection, of punishing a man for any fraudulent conduct which is not such as would prevent his having a certificate altogether?

Yes.

651. Therefore the real question seems to be, whether you shall be content with that power of punishing the man, as the law would any other offence, and have done with it, or whether you shall, by granting a third-class certificate, continue the punishment?

May I be permitted to say, that when your Lordship treats the power as primitive, and continuing, that is not quite an accurate view of our duties and power. We are to ascertain whether a man is entitled to a certificate; that is, whether he has conformed himself in all respects to the laws and statutes in Bankruptcy, and what his conduct as a trader has been; that is our first duty. Then we are, secondly, by the law as it stands, to say whether the failure has arisen or not from unavoidable loss or misfortune.

652. I am supposing the present law altered, and classes abolished, would you not still have sufficient means, by suspending the certificate without protection, to punish a man for fraudulent conduct, which in amount would not be sufficient to withhold his certificate altogether; and, therefore, is not this the question, whether it is not desirable, by means independently of the classes, to punish the man at once, and let him go forth, after punishment, with the means, such as his character will afford him, of struggling through the world, or to brand him, by a third-class certificate, with a mark or stigma for life?

Without adopting the expression "mark" or "brand," I think it is important that society should know, and that the commercial public in particular should be made aware of, what the bankruptcy has arisen from. I think there is a wide difference between cases in this respect—to take the two, for example, that I have before specified; and I think it is most important for the commercial public who are to deal with such persons afterwards, that they should have an opportunity of knowing what sort of failure it was; was it one which might happen to the most honest man in the world and the most prudent; or was it one arising altogether from reckless improvidence or fraudulent conduct. I think it is right that the commercial world should know that. I agree with the remark that has been made, that cases have frequently occurred in which creditors have intimated to us Commissioners that they were waiting for our decision, and where we have given a man a first-class certificate, declared their readiness again to trust and deal with him: there have been two or three cases of that sort very gratifying to us to hear.

653. *Lord Overstone.*] When you grant a man a third-class certificate, that is an act done and completed at the time of granting it?

Yes.

654. When you suspend a man's certificate, that is an act continuing until the expiration of the period of suspension?

Yes.

655. Therefore, so far as the act of the Court is concerned, is not the penal process more continuing in the case of the suspension of the certificate than it is in the case of granting a third-class certificate?

Yes, I should think it was; only that in the one case *litera scripta manet*, the class being inscribed thereon; every body can see the certificate itself, not that

that I believe it will be often asked for; the other is merely a judgment; all the world may read it, and know that the man has not got that certificate.

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656. May not all the world also read the judgment by which the man's certificate has been suspended?

Yes.

657. Then, if in granting a third-class certificate there follow more enduring penal consequences than by the suspension of the certificate, is not that the result of the public estimate rather than the action of the Court?

The Court is the primary mover in it, undoubtedly, because the Court grants a third-class certificate, and inscribes it upon the certificate; but the judgment of the public must be formed with reference more to what they see and hear.

658. Adverting again to the action of the Court, whether it be the granting of a third-class certificate, or the suspension of the certificate for any period of time, they are both recorded, are they not?

Yes, both; there is a memorandum filed, with the proceedings, stating what has been done; and on the certificate itself the class is inscribed.

659. And when so recorded, the action of the Court terminates?

Yes.

660. Therefore, whether in the one case, or in the other, there be a longer period of penal consequences, those penal consequences must be the result of public feeling upon the subject, and not the result of any measure?

Every body must form his judgment upon that.

661. *Chairman.*] In either case it is a judicial judgment, whether it be the suspension of the certificate for six months, or the granting of a third-class certificate, which states that that is the certificate?

Yes.

662. There is no question of secrecy in either case; the object of the law is not to have secrecy?

No.

663. A man must go out of that Court with his character such as it appears upon the proceedings, and the Judge declares it?

Yes.

664. The question is, what is the best mode of punishment; that is, whether you punish the man at once, and let him endure the punishment, and then, as I said before, go out again into the world, in a sense, as a free man, or whether, by granting him a third-class certificate, which will mark him for ever, that is not a greater hardship than ought to be inflicted?

I confess, with great deference, that I do not think it is: the cases in which the third-class certificates are granted, are those in which a man has grossly misconducted himself; in fact, where he has been guilty of negligence, great negligence, or something worse perhaps; and looking at that in the most lenient way, he ought to be severely punished. It is a question between that and refusal altogether; and if he has so conducted himself, I cannot see why he should complain of the more abiding nature of the punishment, if it be so, than in the case of the certificate being refused altogether.

665. You would not agree with the Commissioner who considers that, generally speaking, the man is entitled only to a common certificate, which he explains only to be a third-class certificate, and that it is no stigma on the man?

I cannot agree with that; I do not like the word "stigma," though certainly it may be said to be a slur upon a man to get a third-class certificate; no doubt it is: it means to say, "You are not in the first or second class; your failure was your own fault; at all events you fell from misconduct, and it may be something worse."

666. *Lord Brougham and Vaux.*] Do you consider a third-class certificate being granted, instead of the first or second class, to be more of a slur upon him than suspending his certificate for three months?

I should never, or rarely, grant a certificate immediately, when it is a third-class certificate, nor often when only a second; I almost always suspend it; (196. 3.) that

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that is, I think, my general practice. I may have granted a third-class certificate at once; but, I think, in general cases in which a man is entitled to a third-class certificate, I should either suspend it, or consider that the length of time between the issuing of the fiat and the hearing of the case had been such, that it amounted to the same thing.

667. *Chairman.*] Have you granted many first-class certificates?
 Not many.

668. What has the general proportion been?

I should think one in six, as between that and the other two, the first and the second classes. Mr. Bagley, who practises in my Court, and would probably be a better judge, speaking from memory, than I, of the number, he says one in 20.

669. *Lord Brougham and Vaux.*] We will take on the one side the suspension of the certificate, and on the other the granting a certificate of the second class; you do not mean to say that you never, or hardly ever, grant a certificate of the second class without suspending it, though you seldom grant a certificate of the first class?

I have granted a second class without suspension; I have done it, but I think they have been generally cases in which some time has intervened.

670. But you have in those cases granted a second-class certificate, instead of a first?

Yes; a second-class certificate is generally confined to cases where men have been reckless and improvident, yet not intentionally wrong, but careless and slovenly as to book-keeping and expenditure, and such like.

671. You do not consider a second-class certificate to be a slur upon a man?

I think not; it is a sort of middle course; I do not think it would be a slur; it would only be less creditable than a first class.

672. It would be comparatively so?

Yes.

673. But a third-class certificate you do consider discreditable?

Yes, I do.

674. Do you consider the mere suspension of the certificate, without regard to class, supposing there were no classification at all, would be less a slur upon him, say three months' suspension, than under the classification the granting of a third-class certificate rather than the other certificates?

That must depend upon the judgment of others; I could hardly tell how it would strike different minds.

675. You should consider, should you not, if you punished him by suspending the certificate, that that was penal?

Yes, I should say so, certainly.

676. Would not the endurance of that punishment be considerable?

Yes, if for any long period.

677. But I mean the slur attached to him in consequence of that sentence; would not that be enduring?

I think it would be soon forgotten, and would not have so lasting and abiding an effect as the inscription upon the certificate.

678. Still it would, to a certain degree?

Yes, it would.

679. It would be known, for instance, that the certificate had been suspended?
 Yes.

680. Suppose the certificate had been suspended, instead of three months, say for 12 months, and protection refused during that time?

Yes.

681. That you would consider, would you not, a severe punishment?

Yes, very severe; that is 12 months' imprisonment, or, which is worse, the apprehension

apprehension of it constantly, that any creditor may take him at any moment ; *E. Goulburn, Esq.*
and I have always considered that to be worse than actual arrest.

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682. Would not all this be known respecting the man ?

Yes, I should think it would.

683. Would it not be pretty generally known ?

Yes, I should think it would ; people would read of it in the papers, and see the report ; all those interested about him would, of course, know it.

684. Would not that be an enduring effect, the slur attached to him by your sentence ?

Yes, it would endure to those who knew it ; they would recollect that the certificate was suspended for 12 months without protection.

685. Do you consider that there would be a more enduring slur upon him by granting a third-class certificate than by the sentence awarding a suspension of 12 months ?

Yes ; because the one is in writing upon the certificate itself, and the other is not, and it would be seen ; many persons wanting to deal with the man, would say, " Have you been a bankrupt ? What was your class of certificate ? " that is the way I look at it, what persons wishing to deal with him would say : " You want credit ; let me look at your certificate ; what was your class, first ? " if first, there would be no difficulty ; but if it was a third-class certificate, they would say, " I would rather not trust you." Many merchants have told me that they look upon a first-class certificate as a warrant to trust a man in future, and that when the Commissioner grants a first-class certificate, they are disposed to give credit to the man receiving it.

686. Supposing there was no classification of certificates at all, would not the credit-giving part of the mercantile community be driven to inquire into the circumstances of the certificate ?

Yes.

687. Because they would no longer have that test, would they not seek for other tests ?

They might not have an opportunity of ascertaining them as well as by the inscription upon the certificate.

688. If they did make inquiries, and found that, though the man was certificated, he had three or four months' imprisonment, or 12 months' liability to imprisonment, would not that have the effect of continuing the slur upon him which your sentence had occasioned ?

Yes, it would.

689. Would it not be less convenient to the trading community to have to make that inquiry than merely to ascertain what class of certificate he had received ?

That is my view of it ; I think it is convenient that there should be a test by the certificate with the inscription upon it as to the class ; then there can be no doubt whatever about it.

690. Would it not be easier to obtain the one information than the other ?

I should think much easier.

691. Would not the one information be less liable to error than the other ?

I should think so, considerably.

692. Would not the whole operation on the part of the credit-giving part of the community be this, that they would say, " Show me your certificate," which would answer the question ?

I should think so.

693. Whereas if there were no such test applicable, would not they have to send about right and left, to ascertain who the solicitor was under the Commission, and who were the assignees, and then to make further inquiries ?

Yes, all that might arise, certainly.

694. Upon those grounds, among others, you approve of the classification ?

Yes ; not as it is at present in form, but with alterations, for keeping up three classes by an enactment in the Act upon the general conduct of the trader.

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695. *Chairman.*]

E. Goulburn, Esq.
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695. *Chairman.*] You agree, as I understand from the answers you have given to the questions put to you, and which might have been anticipated, that it is a great object to send a man forth with a declaration which will adhere to him for the remainder of his life, for the information of the trading community, in order that they may know how he was marked in the Court of Bankruptcy?

Yes, assuming always that he deserves such a mark: I hope and believe it is never affixed to a man unless he deserves it; but if he does, I cannot help thinking that the world ought to know it.

696. Am I right in supposing you to be of opinion, that an immediate punishment, equal to the offence, is not sufficient; but if there were any other way that you could mark him upon his back as a bankrupt (of course I do not mean upon his person), that would be a more effectual mode?

I do not think of marking a man on his back; that is an extreme case; but that he must carry about with him a declaration that the Court has visited him with that punishment.

697. *Lord Overstone.*] You are of opinion that a trader's misconduct in the management of his affairs ought to be made known to the trading world?

Yes.

698. And that they ought to decide how they will regard that misconduct, and how far they will have future intercourse with him?

Yes.

699. *Chairman.*] And without reference to any subsequent conduct, that he should not produce his certificate, without showing that it was of a class that degraded him?

I do not see the distinction between that case and the case of the man who is refused it.

700. The difference is, that he is not entitled to it; can there be anything more distinguishable than the case where the man is not entitled to it; the Act has pointed out the duty which devolves upon the Commissioners to refuse it?

Not to compel them to refuse it, except in cases where the Act is imperative so to do; in other cases they have a discretionary power to refuse or suspend, as they may think fit.

701. I speak of those cases; in other cases you still consider his conduct; but this is a case in which you send him out naked, it is true, as to money, but you send him out marked with that certificate?

Yes. Your Lordship will forgive me for remarking, that there are certain cases in which it is imperative on the Commissioners to refuse the certificate, and then there are others in which it is not at all imperative upon us, but still of so bad a character as to induce us, in the exercise of our discretionary power, to refuse them altogether. There are cases, not coming quite up to refusal, in which we adopt (and I will use the phrase of my brother Commissioner, Mr. Fonblanque) a more merciful course, that of granting, after a long period, a third-class certificate; but those are generally cases closely approximating to cases in which, in our discretion, we would refuse it.

702. *Lord Brougham and Vaux.*] Suppose you did not grant a third-class certificate, the classification being abolished, but only suspended it, and granted the certificate after a certain time, would not the suspension continue as a slur upon the party receiving that certificate?

It would; we know it would, certainly.

703. *Chairman.*] He would go out with a certificate, after sustaining the punishment, as a new man?

Yes.

704. *Lord Brougham and Vaux.*] Would he not go out, after the punishment had been inflicted upon him, with the memory of his having been so punished?

Yes; and so if people said that he had got his certificate, others would say, "Yes, he got it, but it was after two years' suspension."

705. Would not it be a similar punishment to him in respect of the slur that would

would be fixed upon him, as far as it was known, to any other punishment inflicted by any other means, and which punishment had been completely suffered? *E. Goulburn, Esq.*
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That is really an argument on which much may be said on both sides, whether the slur is greater or less.

706. Would there not be an enduring slur of the same sort?

Yes, of the same sort.

707. Such a slur as it is?

I think if the word "slur" be properly applied to it, it would be equally so in the one case as in the other, only it might not be so easily got at (if I may so speak) in the mere case of suspension; the thing might be forgotten, or the mode of arriving at the knowledge of it not so easy.

708. I am comparing it, not with the certificate, but with another punishment suffered upon a prosecution for any other offence?

Yes.

709. Does not the same observation apply to the other punishment as it does to this punishment of suspension?

Yes, I should think it did.

710. He goes out a clear man, but a man who has suffered a punishment?

Yes.

711. Lord *Overstone*.] Are you not of opinion that the trading world is the proper tribunal to judge how far the memory of past misconduct should constitute a bar to future intercourse with the man?

I am decidedly of that opinion.

The Witness is directed to withdraw.

WILLIAM BAGLEY, Esquire, is called in, and examined as follows:

W. Bagley, Esq.

712. *Chairman*.] YOU practise in the Commissioners' Courts, do you not?

Yes, I do.

713. Extensively?

I attend there very frequently.

714. Have you been there long?

I have been practising in the Commissioners' Courts, more or less, for nine or ten years; I have been at the bar for 17 years; and for some three years before I was a special pleader.

715. You have heard the examination which has been going on; will you state to the Committee what your opinion is with regard to the classes of certificates, as to the measure itself as a legal measure, and how you find it operate in your practice?

I do not attach the importance to the provision as to the classification of certificates that I find other persons do; so far as I can judge of its operation, I am unfavourably disposed towards it. I think it unnecessary, because the Commissioners have other means of marking their sense of the conduct of any trader who comes before them as a bankrupt, by granting him immediately a certificate, granting it with only a nominal suspension (which is very often done), granting it with a very lengthened suspension, and withholding protection, or refusing it altogether, and refusing it without protection. I think that those various stages, added to the power the Commissioners have, and which they very generally exercise, of publicly expressing their sentiments on a particular case (their judgments, in most important cases, appearing the next day in all the daily newspapers), affords abundant means of marking the sense of the Commissioners as to the conduct of bankrupts generally. In my judgment, therefore, this additional novelty imported into the Law of 1849—the classification of certificates—was unnecessary, and in practice objectionable. I think

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it is objectionable, because the inquiry before the Commissioners does not lead them fairly to the conclusion which the certificate, in its present form, announces to the world: it announces the conclusion of the Commissioner, that the bankruptcy has arisen from unavoidable losses, not from unavoidable losses, or not wholly from unavoidable losses. In my experience, the foundation for that distinction has not been laid by any previous investigation. Incidentally, perhaps, one learns in the course of the bankruptcy the circumstances which led to the trader's bankruptcy; but the matters chiefly, if not exclusively discussed before the Commissioners have reference to the property, or the conduct of the bankrupt, and not to the cause of bankruptcy. The Commissioner has nothing to guide his judgment but evidence brought before him in general by those opposing the bankrupt, or those supporting him, and that evidence is not intended to enable, and does not enable, the Commissioner to decide to what the bankruptcy is attributable. In truth, the ground upon which the Commissioner proceeds is, not the cause of bankruptcy, but the bankrupt's conduct, and even upon that point the Commissioners have in some instances very limited means of forming a correct judgment. The conduct of a trader is a wide field for the exercise of judicial discretion, and very great discrepancy of opinion appears to prevail amongst the Commissioners themselves as to the grounds upon which certificates should be refused or suspended. This diversity of opinion is rendered more remarkable when, as in cases that have been referred to, the bankrupts are dissatisfied with the decision of the Commissioners, and take them on appeal elsewhere; it is then found, that not only amongst the Commissioners themselves, but as between the Commissioners and those whose duty it is to review their judgments, great difference of opinion prevails. The prevalence of dissimilar views is made more striking by this nice and critical discretion given to the Commissioners to discriminate between the different classes of certificates. Every case is distinguishable by its own circumstances, but the broad distinctions, as I take it, in bankruptcy is between the honest and the dishonest bankrupt: the honest bankrupt, I conceive, ought always to have his certificate, and the dishonest one ought not to have it. That appears to me to be the broad ground in adjudicating upon certificates; but the Commissioners are not now bound, and the law as it existed before 1849 did not oblige them, at once to grant or refuse the certificate. There was, and is still, a middle course, where, though a man is not positively dishonest, he has acted with culpable indiscretion and imprudence: in such a case the Commissioner can suspend the certificate for such a period as he deems reasonable, either suspending it with protection, or without protection. The power of granting, suspending, or refusing a certificate meets every case: suspension for a lengthened period operates as a serious punishment, quite as well known and remembered as the award of a low class of certificate, and indeed better known amongst the circle in which the trader moves, which may be called his world; it is better known there, because it entails upon the bankrupt inconveniences and difficulties which must become known to those around him; whereas, after the certificate is granted, whether of the first, second or third class, except, perhaps, in a few instances, it is very little remembered or thought of.

716. *Earl of Harrowby.*] Do you think that the existence of this third class leads to the practice of admitting persons to certificates whose honesty is not clear?

I am quite sure bankrupts frequently have certificates, and certificates not of the lowest class, who ought not to have them at all; but that does not arise from the Commissioners not taking all the pains they can possibly do in forming a right judgment upon the facts before them, but from the circumstance that the whole of the bankrupt's conduct is not disclosed to the Commissioner: it is not always the interest, nor considered to be the duty, of parties before the Court to do so.

717. You think that the existence of this third class operates injuriously, by the creation of a middle term to admit persons to certificates now and then, who, if justice were properly administered, would not be entitled to them at all?

No; it does not strike me so much in that way; suspending the certificate is the middle term: with regard to the first-class certificates, such certificates are sometimes granted to persons who ought not to get them, and that is felt abroad, and is far from adding force or value to the administration of the law;

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second-class certificates are often granted in very questionable cases : as to the third-class certificate, persons who in their own sphere are looked upon as persons of integrity, sometimes get a third-class certificate, whilst many have certificates of this class who, it is thought, ought not to have a third class, or any certificate : the complaint, I believe, so far as the matter is understood among the trading community, is, that certificates of a high class are too frequently granted.

718. In reference to the third-class certificate, is it never granted where there is a taint of fraud ?

I think it is, very often : in very bad cases, where the Commissioner does not think fit wholly to refuse the certificate.

719. Does not the existence of that third-class lead to the granting of certificates in some cases in which, without that system, they would probably be withheld ?

Perhaps it does ; but in practice the Commissioners generally, at the same time that they mark their displeasure by granting a third-class certificate, attach to it the condition, that the allowance of the certificate shall be suspended for a limited period : the suspension of certificates is far more important than the classification, and, so far as I can judge, is felt to be so.

720. Is not the memory of the suspension after a time lost ?

Certainly ; and so is the memory of the class of certificate a bankrupt obtains.

721. Supposing a man had passed through the Bankruptcy Court in London, and went to settle down in Birmingham or Liverpool, there would probably be no means of ascertaining the amount of suspension to which he had been exposed ?

Yes ; the period of suspension would be ascertainable by the same means, and quite as readily ascertainable, as the class of certificate, by those who thought it worth while to ascertain it : there are publications in which all these particulars are recorded, which find their way amongst the commercial classes, and are consulted, if they require to look at them : as to asking a man to show his certificate, I apprehend it is a course so offensive, that it would seldom be resorted to ; I never heard of its being done ; but if the certificate was produced, it would disclose the fact of suspension, as well as the class.

722. I presume, if a man sets up in any place, it is known whether he has passed through the Bankruptcy Court or not ?

It may be known, no doubt ; and it is possible some persons, wanting to trade with such a man, and give him extensive credit, may inquire as to his antecedents ; but the great majority, I presume, would be led to deal with him or not by the present appearance of prosperity, and nothing beyond. The man who could show he was able to meet his bills, would have no difficulty in getting credit.

723. You think that the class to which he is attached is a matter of indifference to his future prospects ?

That is very much my opinion. Having necessarily had some little personal intercourse with bankrupts, and still more with those instructing me on their behalf, I have found their anxiety to be to get a certificate, but they are very indifferent, generally speaking, as to the class. In my experience since 1849, I can now only remember one instance in which a bankrupt seemed to be seriously pained and hurt that he had not obtained a first-class, instead of a second-class certificate : he was moving in a respectable circle, and seemed to regard the class of certificate as a matter of feeling ; but, ordinarily, my experience is, that persons come to the Court for that which is really a substantial boon, namely, the release from all debts and liabilities ; this the certificate affords, whatever class it may be of.

724. Do you meet with many cases in which persons have been bankrupts more than once ?

There are many such cases ; still, I should say, it is not very common ; it does not very frequently happen. By the Act of 1849, a great change was made in the law in that respect. There was a clause in the Act previously in force, the effect of which was, that unless the bankrupt paid 15 s. in the pound, the certificate

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ificate upon his second bankruptcy merely operated to protect his person, and not his future property : that clause is wholly omitted from the last Act.

725. Have you had cases frequently through your hands of repeated bankruptcies ?

They are not common ; I do not remember ever having such a case.

726. Lord Overstone.] Your view is, that, instead of having classified certificates, the insolvents ought to be divided into two classes, the honest and the dishonest ?

I do not mean to exclude other considerations, but only to suggest that the Law of Bankruptcy should be administered with a view to that distinction ; I say that is the broad principle upon which any one adjudicating upon an application for a certificate should proceed. The first and the principal consideration should be, has the trader conducted himself honestly.

727. You propose that the certificate should be withheld from the dishonest insolvent, and granted to the honest insolvent ?

I do ; but although I think in cases of dishonesty the certificate should be withheld, I am not favourable to the present law, which permits, and indeed compels, the Court to withhold protection from an uncertificated bankrupt : that is entirely a different thing. My impression is, that the certificate, which is a great boon to the trader, ought only to be granted to the unfortunate debtor, and not to the dishonest one. But where you take from the man all his property, and turn him out upon the world, without a certificate whatever his conduct may be—whether honest or dishonest before—I very much doubt the policy of depriving him of protection, and allowing any creditor to put him in prison. I think the law, as it has been altered, in that respect has been altered contrary to the principles of humanity and justice.

728. Would not your proposed plan of withholding the certificate from all the class of dishonest traders involve the consequence of the certificate being withheld in many more cases than now ?

That may be so ; but yet it puts the dishonest trader in no worse position than every insolvent is in now, let him be honest or dishonest. Under the existing law, an insolvent debtor is not released from his debts : no other man but a trader who has obtained his certificate in bankruptcy is released from his debts.

729. I apprehend, under the existing practice, many insolvents whom you would classify among the dishonest do obtain certificates ?

That is so ; but I referred to insolvents as distinguishable from bankrupts : your Lordship seemed for a moment to confound the two. What I say is, that bankrupts who obtain their certificates are discharged from all their debts ; but an insolvent, not being a bankrupt, obtains merely the release of his person, his after-acquired property remaining liable to be taken ; and further, that the dishonest trader is not badly nor unjustly treated, if you give him personal protection, and allow him to work for his bread, but refuse to release his future property from the claims of his creditors.

730. I understand your view to be, that, looking at the improved system of the Bankrupt Law, you consider that those insolvents coming under the operation of the Bankrupt Law, ought to be divided into two classes, honest and dishonest insolvents, and that from the class of dishonest insolvents brought under the operation of the Bankruptcy Law, the certificate ought to be withheld ?

Yes, that is my opinion.

731. I wish to ascertain whether it is not your opinion, that under that system fewer insolvents coming under the Bankrupt Laws would obtain their certificates than do now obtain their certificates ?

That really depends upon the spirit in which each Commissioner administers the law. I think if the Commissioner believes the tradesman to be dishonest, he ought to refuse the certificate altogether.

732. Practically speaking, as you are conversant with the subject, do not many persons now obtain their certificates who, according to your view of withholding it from all dishonest insolvents, would not obtain it ?

I believe

I believe so. I can readily conceive that the Commissioners gladly come to the conclusion that a case is not so very dishonest that they ought to refuse a certificate, the refusal being followed by consequences so penal.

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733. The object of my question was, to arrive at the point whether your proposed system would not in its operation be more severe—I do not say more unjust—upon the insolvents than the present system?

I think it would be more certain, better for the administration of justice, more satisfactory to the public, and not so severe.

734. You stated, did you not, that the Commissioners were often, and indeed generally, obliged to adjudicate without having the whole conduct of the individual under their cognizance?

Necessarily so; the opposition sometimes proceeds upon a single transaction; I do not say in many cases this is so, but it occasionally happens.

735. When they withhold the certificate altogether, or give only a third-class certificate, I presume they act upon those circumstances which are brought distinctly under their cognizance?

Quite so.

736. If they were enabled to arrive at a more complete knowledge of the whole conduct of the bankrupt, would not that open a probability that further circumstances unfavourable to the bankrupt would come to their knowledge, and consequently they would act with increased severity towards the bankrupt?

The additional circumstances might be favourable to the bankrupt, or they might be disadvantageous to him.

737. Would a knowledge of circumstances favourable to the bankrupt be sufficient to overturn a decision unfavourable to the bankrupt which was founded upon positive knowledge of misconduct on his part?

That would depend upon the weight and importance of the additional circumstances.

738. Do you think that we can reasonably anticipate that you would obtain the knowledge of additional circumstances so strong as to arrest the unfavourable decision founded upon positive knowledge of misconduct?

I think it quite possible that an accurate knowledge of general conduct may remove the unfavourable impression created by specific acts; but it is difficult to speculate upon the effect any fact may have upon the judicial mind without ascertaining all the circumstances.

739. *Earl of Harrowby.*] The position in which, according to your suggestion, a man would be placed, that of being protected in his person, but liable in his future property, is not a position in which, under the existing law, the Commissioners can place a man, is it?

That has been questioned; but I think I may say that, as the law now stands, it is generally understood a Commissioner cannot, after he has refused a certificate altogether, grant further protection to the bankrupt.

740. It is not open to a Commissioner now, if he adopted the view you suggested?

I think it would be an extremely important and valuable alteration to give a discretion to the Commissioner; but I should prefer an express law, giving personal protection to every bankrupt.

741. That would release the Commissioner, would it not, from the unpleasant alternative in which he is now placed, of giving a certificate, which seems to imply a recognition of the honesty of the bankrupt, or refusing a certificate altogether, which may prevent a man entering into business again?

It would so: the Commissioners must now feel, when they refuse a certificate, that such refusal subjects the bankrupt to imprisonment for a lengthened period, or to the apprehension of imprisonment, which is itself a severe punishment: the condition of a bankrupt, under the combined operation of the loss of the certificate and liability to imprisonment, at the instance of any one of his creditors, is painful to contemplate; I am quite sure it must induce the Commissioners to lean to granting certificates in cases where they otherwise would not.

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742. In fact, that is the usual effect of having a punishment so severe that it is not universally applied?

It is: it is suggested that I should state the imprisonment is limited to one year; but I need not say even that is a very severe and dreadful punishment to be inflicted upon a man whose all has been previously taken from him by the law.

743. *Chairman.*] Who is liable at any moment to suffer that punishment?

Yes, at any moment: as the law now stands, any creditor going to the Commissioner, and asking him for a certificate of execution (which is nothing more than a certificate, saying that the bankrupt has not obtained his certificate, and that his protection has been refused), is entitled to that certificate; it is imperative upon the Commissioner to grant it; and the debtor is then in the hands of his creditors, either to arrest and put him in prison, or to avoid doing so, as feeling or interest may suggest: the Courts of Law have held that one creditor having exhausted his power to imprison, another may come the day after the debtor is discharged, and take him again into custody: the section giving the creditor a right to a certificate of execution is the 257th section of the present Act, and the 259th section provides that he shall only be imprisoned for one year altogether.

744. Has the Commissioner any power to discharge him under execution?

Yes, he has.

745. Upon what showing would he do that?

It has not yet been decided by any Commissioner to my knowledge; I am not aware of such a case having arisen.

746. *Lord Overstone.*] The power of imprisonment has not been so severely pressed as to lead to appeal to the Commissioners for interference?

There have been appeals to Judges of the Common Law Courts. I am not aware of any case being brought before the Commissioners in London, where a bankrupt has been arrested upon one of those certificates of execution; but many such certificates have been obtained.

747. *Earl of Harrowby.*] The 257th section is that which gives the creditors power of going and demanding this certificate; but this is the clause: "That if any bankrupt shall be taken in execution after the refusal of protection, or after the refusal or suspension of his certificate, he shall not be discharged from such execution until he shall have been imprisoned for the full period of one year, except by order of the Court." There is no direction to the Court as to the circumstances under which that discharge shall be granted?

Not the slightest. I apprehend if a person comes before one of the Commissioners upon an application to discharge him, it would be the Commissioner's duty to look back to the original circumstances under which the protection was refused. There is another section connected with the certificate, the 207th section, which makes the judgment of the Commissioners final, except in certain cases therein specified. Now that has been considered a very dangerous and unnecessary restriction. After the refusal of the certificate, the Commissioner is not at liberty to open that question and re-hear the case, unless in one of three circumstances, namely, in cases of false evidence, fraud, or the improper suppression of evidence: occasions may arise, however, in which, without fraud, falsehood, or any improper suppression of evidence, the certificate has been refused, and yet subsequent circumstances may arise which would fairly entitle the bankrupt to a re-hearing.

748. *Lord Wrottesley.*] I rather collected from an answer which you gave, that you thought the mercantile community, in dealing with a person after he had become a bankrupt, would be careless about inquiring which class of certificate he had obtained, provided he had obtained any at all?

I am not able to say what the mercantile community think; what I meant to convey was, my own impression that, in the common course of business, persons would not inquire into such details. Perhaps if it was known or remembered that the man had been a bankrupt, he might be asked whether he had a certificate; because if he had not, there would be danger in dealing with him. In general, I presume, the inquiry would stop there; but if I imagine a case in which

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which a man desiring to go deeply into details asks the bankrupt if his certificate was suspended, and if it was suspended for a longer or a shorter time, then, I say, the answers to those questions would inform the inquirer's mind as to the character of the bankruptcy, as fully and accurately as if he inquired whether it was a first, second or third-class certificate.

749. Lord *Overstone*.] Is it your opinion that the trading-houses proposing to open new credits with an insolvent would pay no attention in the inquiry as to what class of certificate he had been discharged upon?

They may consider that as an element in the inquiry, for anything I know; I think it would be more important to inquire whether the certificate was suspended for a considerable period, or refused; it would be a safer test.

750. Lord *Brougham and Vaur*.] Supposing it not suspended?

Then I do not think persons in trade would be likely to make the class of certificate the subject or the object of the inquiry; the consideration would be, is the man's now position such that we can safely deal with him; is he able to meet his payments?

751. Lord *Overstone*.] Preceding witnesses have testified that the first-class certificate is a high honour, and the third-class certificate is a dreadful brand for life; do you really suppose that a trader proposing to open new credits with a bankrupt would be perfectly careless as to whether he was discharged with high honour, or stigmatized with a brand?

In answer to that question, I may say that bankruptcy is a comprehensive system; it is not made exclusively for traders of high class. One day one of those learned Commissioners has before him a bankrupt merchant, the next or the same day a horse-dealer, then a village shopkeeper, and then a stock-jobber; all those persons, in their several vocations and circles, have different rules of right and wrong, and different views of things. It is impossible for me to say, and I do not suppose, that all those persons would regard the class of certificate with equal indifference: but many bankrupts care little whether they get a first-class or a third-class certificate, the great object is to get the certificate. I have been asked by those who consulted me, "What is the difference between a first and a third-class certificate?" My answer has been, "The only substantial difference is, if you have a first class, you will have the statutory allowance as of right; and if you get a second or third class, the Commissioner has some discretion in withholding that allowance: beyond that there is no difference." And I generally found bankrupts go away contented with a first, a second, or a third-class certificate, as it happened. I have already said, that in one instance a gentleman seemed to feel injured that it was not a first class; he thought he deserved it.

752. I presume, from the opinion expressed in your last answer, that you do not concur with those witnesses who have testified here that the third-class certificate is unduly cruel, on account of the severe censure and the brand, as they have expressed it, which it stamps upon a man for life?

Taking the trading world generally, I think that opinion is not well founded; perhaps there is a trading class so high that such a feeling exists amongst those composing it. I have not seen the evidence of its existence in the Court of Bankruptcy.

753. Lord *Brougham and Vaur*.] You do not agree with the opinion that there is a great anxiety on the part of bankrupts to obtain the one class rather than the other?

I think there is a mistake about that; those who act on behalf of bankrupts, of course press for the highest class; that is the best they can obtain for their clients; but my observation is, that when bankrupts are acquainted with its real effect, and the little distinction there is between the first and third-class certificates, it is generally felt to be very immaterial.

754. Immaterial do you mean in the estimation of the trader, the bankrupt, and equally immaterial in the estimation of the credit-giving part of the world, after he obtains it?

The system has not been allowed a very long trial, and my experience is
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limited to what I have observed in practice. But I apprehend that if a bankrupt found a third-class certificate operated disadvantageously to him out of doors, and knew he would be much better off by having a second-class certificate, he would be more anxious to impress that upon those with whom he had confidential communications : I only judge from what I know myself.

The Witness is directed to withdraw.

C. Sturgeon, Esq.

CHARLES STURGEON, Esquire, is called in, and examined as follows :

755. *Chairman.*] YOU have heard the evidence that has just been given to this Committee ; will you state to their Lordships what your views are in regard to the question now before them ?

As to the effect upon the bankrupt in practice, my experience is similar to what has been stated by Mr. Bagley. I think the general class of persons who come, and who come more than once to the Court of Bankruptcy, care very little whether it be a first, second or third-class certificate ; they prefer the first class ; but we must remember that bankruptcy itself conveys a stigma in the mercantile world ; that when a man has ever been a bankrupt, he is looked upon as a grade lower than if it had never occurred, and no man is anxious, when he has once passed through the Court, to exhibit his certificate, whatever it may be.

756. Will you be so good as to tell the Committee what your opinion is as to retaining the classifications ?

I am opposed to it, because I think that it is an unnecessary stigma upon those men who are more sensitive than their fellows ; a man who would feel the degradation would be a man penitent at least, a man of a higher stamp of mind than the generality of them ; the consequence to him would be, that he would feel it. The document would be resorted to in cases of title ; but I am perfectly of Mr. Bagley's opinion, that the certificate would not be asked for : in mercantile transactions it would be an insult to a man to do so ; but, in the case of title, or in any other transactions where it might be called in question in a Court of Law, then the certificate would be exhibited with this brand upon it ; I think that very objectionable.

757. *Lord Brougham and Vaux.*] Do you not apprehend, from your knowledge of the traders who come to the Bankruptcy Court, that the better class of traders would care more for the certificate than those of an inferior class ?

Naturally so, the only class that would ; therefore you would be punishing the best men.

758. *Earl of Harrowby.*] Would the best men get the lowest certificate, or would the man with a delicate class of mind get the lowest certificate ?

I was not drawing the distinction in that way, as to the guilt or innocence of the parties ; the distinction which I had in my mind was this, the class of mind, whether he was more penitent, or a man of finer feeling. The great bulk of persons who come to us are anxious just to get a certificate, that they may go on and trade again ; many of them do not care how often they come for a certificate.

759. You think there are many cases of repeated bankruptcy ?
Yes.

760. Which come before the Court ?
Yes, as there are in the Insolvency Court repeated insolvencies.

761. *Chairman.*] Are there more repetitions of insolvency than of bankruptcy ?

Yes, because of the facility of getting it ; the Court of Bankruptcy you cannot approach voluntarily, unless you can say you have 5 s. in the pound.

762. *Earl*

762. *Earl of Harrowby.*] Is it necessary, in order to ascertain what class of certificate is obtained in the Bankruptcy Court, to ask the bankrupt himself; is it not recorded in some way? *C. Sturgeon, Esq.*
6th May 1853.

Yes, in the Court.

763. Is it not recorded elsewhere?

Yes; a man named Perry publishes a Gazette, and there are some societies.

764. If a stranger came to a town, not being known, would it not be easy for those who were asked to trust him to ascertain what his position in the Bankruptcy Court had been?

Yes, they might.

765. Would not that be of some value in guiding persons who were asked to trust him?

I apprehend that there is great facility now of obtaining information about almost every body, because in the mercantile world there are parties who publish regular Gazettes of the names and accounts; almost the history of a man from the beginning; every one who has ever had a judgment against him, or who has been through the Bankruptcy Court, they are down in the list.

766. *Lord Overstone.*] Is not it a matter perfectly certain, that if a trading-house in the city proposes to open a new credit with an unknown party, that inquiries are made from the best sources respecting the party?

Yes.

767. If the trader hears that that party has passed through the Bankruptcy Court, will not that trader necessarily and certainly inquire under what circumstances he passed through it, and with what character?

I think most likely it would have the effect of that house not entering into any negotiation at all; the very circumstance of a large house hearing that a party had gone through the Bankruptcy Court, would induce them to require a fresh letter of introduction, and a letter of credit from some one else to induce that house to give him credit.

768. You heard the two cases that were stated by Mr. Goulburn?

Yes.

769. Do not you think that in one of those cases a most respectable trading house would have renewed credit with the party, and in the other have refused it?

Yes, in those cases; but they are rare cases.

770. Those are extreme cases; but are they not taken as being indicative of the characters of cases?

No, I think not; I should say that those were extreme cases.

771. *Earl of Harrowby.*] You have heard the suggestion made by another witness of dividing bankrupt traders only into two classes, the honest and dishonest, and granting a certificate to the honest, and refusing it to the dishonest, but at the same time permitting the dishonest to have protection for his person, though not for his property; do you acquiesce in that?

No, I do not go that length; I think an iron rule like that would act very severely in many cases. I think there is a great latitude in mercantile transactions, especially of late days, when so many modes of getting into credit or amassing money, and so many speculations, are afloat; and it would be very difficult for a man to draw this distinction sufficiently to award that kind of punishment, by entirely excluding a man from trading again.

772. With security to his property?

Yes; if that distinction is to be kept up, that difference in the law of bankrupts and insolvents (which I think is keeping up a distinction without a difference) in the parties, that might well be abolished, although it may be one way of getting rid of the third-class certificate; but I never could distinguish the difference between an unfortunate gentleman and an unfortunate trader. I never
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C. Sturgeon, Esq. have been able to make up my mind why, if a gentleman gets into embarrass-
6th May 1853. ments, he is always to have the millstone of his debts around his neck; but a
trader, trading upon the property of other men, may go free with a certificate.
That appears to me not consonant with even-handed justice, unless you punish
the gentleman for his superior education.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned till Monday next,
Twelve o'clock.

Die Lunæ, 9^o Maii 1853.

LORDS PRESENT:

Earl of HARROWBY.
Lord BEAUMONT.
Lord BROUGHAM AND VAUX.

Lord OVERSTONE.
Lord ST. LEONARDS.

The LORD ST. LEONARDS in the Chair.

MR. FREDERIC JOHN REED is called in, and examined as follows :

Evidence on the
Bankruptcy Bill.

Mr. F. J. Reed.

9th May 1853.

773. Lord *Brougham and Vaux*.] ARE you a solicitor?

I am.

774. How long have you been in your profession?

From 19 to 20 years.

775. Are you acquainted with the practice in bankruptcy?

I am.

776. Were you examined before the Committee in 1849?

In 1848 and 1849.

777. Were you examined on the subject of the classification of certificates?

I believe I was.

778. Have you had occasion to consider the effect of that classification since 1849?

I have.

779. Were you unfavourable to it at the time you were examined before?

I was not; I believe I drew the draft of the classification; I have the original draft with me.

780. In the Bill as it went to the Commons?

In the Bill as it went to the Commons. The classification in the Bill is different from that in the Act as it afterwards received the Royal Assent.

781. *Chairman*.] How was it originally?

It was much more comprehensive. I have your Lordships' Bill before the classification was printed, with my own draft of the classification (I am not quite sure, but I think), approved by Lord Campbell, Lord Cottenham, and my Lord Brougham.

782. Lord *Brougham and Vaux*.] You say that you have now got the draft of the Bill as it left the House of Lords?

Yes.

783. And the heads of the classification were materially different?

Yes.

784. And were altered in Parliament?

Yes.

785. *Chairman*.] Is it in the Appendix (Z.)?

Appendix (X.)

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786. Read

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786. Read it?

"And I further certify [here insert, according to the fact, that the bankrupt's conduct has been satisfactory, and that his bankruptcy has arisen from unavoidable losses and misfortunes, and that he is entitled to and I do award him this certificate as of the first class, or that the bankrupt is entitled to and I do award him this certificate as of the second class, or that the bankrupt's conduct has not been satisfactory, and that his bankruptcy has not arisen from unavoidable losses or misfortunes, and that he is only entitled to and I do only award him this certificate as of the third class.]" I would not be quite certain that it was on the day that Lord Cottenham and Lord Campbell were here; but there was one day on which they attended, and I think that was the day when the classification of certificates was discussed, and that it was settled in their presence.

787. That is without preface?

The second is without praise or blame; the third, "or that the bankrupt's conduct has not been satisfactory, and that his bankruptcy has not arisen from unavoidable losses or misfortunes, and that he is only entitled to and I do hereby award him this certificate as of the third class."

788. Lord *Brougham and Vaux*.] Has your opinion been altered, by your experience, under the provisions of the Act, on the subject of classification?

No.

789. Does it continue the same, in favour of that, as it was before?

It does.

790. Do you consider that your experience of the working of that provision has been in favour of the opinion you then entertained?

It has of the working of the provision for classification; I do not tie myself to the particular words that we used in the certificate; but certainly my experience has been in favour of the provision for classification.

791. Perhaps you prefer the words in the Bill as it originally stood and passed in this House, and went down to the Commons?

Yes; but I am not quite satisfied with them; I think "and" should be "or" in the third classification.

792. But is your opinion confirmed by experience, that a classification is expedient?

I think so.

793. Have you had communications with mercantile men upon the subject?

I have had.

794. Have you had much communication with various persons engaged in trade?

Frequently.

795. Have you found their opinion to be favourable to it?

I have.

796. Have you found any against it?

I do not remember that amongst mercantile men I have found any.

797. Lord *Overstone*.] Among mercantile men do you include traders?

I mean traders.

798. *Chairman*.] In what other classes have you found opposition?

I have found amongst solicitors some who have been of a different opinion, and I think one of the learned Commissioners, as well as I remember; but it is some time since I have had any conversation with him. Here is the Bill, re-printed on the 24th of May; it is not in the same state as it went to the Commons; the particular words are similar to those I have given.

799. Lord *Brougham and Vaux*.] From your communication with mercantile men, your clients and others, are you aware of an opinion that the abolition of this system of classification would give uneasiness to traders?

I think it would give great dissatisfaction.

800. Have you a doubt about it from the experience you yourself have had; you say, on the whole, it would give dissatisfaction?

Dissatisfaction, certainly.

801. But

801. But you have no strong opinion on the subject?

Yes; I have a strong opinion in favour of the classification.

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802. Have you a strong opinion that it would give dissatisfaction if the classification were abolished?

Certainly.

803. But only a slight dissatisfaction?

Persons in trade are not generally uneasy about such matters.

804. But dissatisfied?

Dissatisfied, undoubtedly.

805. Much dissatisfied?

I think very much.

806. *Chairman.*] You are solicitor to a body which took great pains with regard to the obtaining of this Bill?

I am one of the two solicitors.

807. And you have acted with that body?

I have.

808. In fact, I may say, you are the promoter of the clause; you considered yourself as half an author?

I do not take the authorship of the clause on myself; for if the authorship be due to any member of the committee, or to any person connected with the committee, it is to Mr. Howell.

809. He has already claimed the editorship?

I have little claim to the editorship, certainly; none to the authorship.

810. Have you a strong opinion with regard to the necessity of the three classes of certificates?

I have; I think there is great necessity for them.

811. Why; you do not like four, and you do not like two?

In practice I find there are many cases which do not deserve punishment—those, for instance, where a man is merely careless and thoughtless, and in which, although you feel that he has injured his creditors, you do not like to ask for a suspension of his certificate; I think the third-class certificate meets such cases. Where a man has behaved almost fraudulently, but not meant it fraudulently, has been careless and foolish in business, I have often thought it necessary to apply to the Commissioner, not for a suspension of his certificate, but that his certificate might be of the third class. There are also those cases where a man has not been much to blame, but has done nothing to merit praise; then I think you want such a certificate as you have in the second class.

812. If a man goes in for honours, then the world ought to know it, you think?
Yes.

813. If he is to have a first-class certificate, then he ought to be very highly praiseworthy?

He ought; I can only say that I have the greatest pleasure, if I am engaged against a bankrupt who deserves a first-class certificate, to tell the Commissioner so.

814. *Lord Beaumont.*] Do you not consider the third class as some punishment?

It is a punishment, certainly.

815. *Chairman.*] What should you say if a Commissioner told you that he considered the third class no slur, and that he considered that was the class to which ordinarily every bankrupt was entitled?

I should disagree with him.

816. Would not that rather seem to show that the present classification is open to doubt, if the Commissioner should tell you that he could not understand the words; that he should cut the knot, if he could not untie it?

I think the present classification is open to doubt.

817. You were not understood to say so?

Yes. I do not think "unavoidable losses and misfortunes" either sufficiently
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comprehensive for the fair trader who has a first-class certificate, or for the third. There are many cases for which a man would merit blame, but to which the words "unavoidable losses and misfortunes" would not be applicable. A man may become bankrupt without "unavoidable losses and misfortunes," and yet by his general conduct he may deserve to have his certificate only of the third class. That was provided for (or rather would have been provided for) if the Bill had stood (with the alteration as to the disjunctive conjunction) as it left your Lordships' house.

818. What is your present view of the way in which it should stand, if you had the altering of it according to your own wish?

I almost think I should be inclined to lay down in the section itself some general rules for the Commissioners, leaving them to give a certificate of the first, second or third class, according to those rules.

819. What standard would you give to go by; what rule would you lay down?

I think there would be great difficulty in giving any definite words; and if it were left to me, I could not use better words than are used in the 198th section, "having reference to the bankrupt's general conduct as a trader."

820. Those words, "unless they are satisfied with his general conduct as a trader both before and after the bankruptcy, he should not have his certificate"?

It does not appear to me that quite follows from the 198th section.

821. Turn to (Z.) in the Schedule; you will see it is this: that, having regard to the conduct, or to the submission, or some such words, of the bankrupt under the Commission, and having regard to his conduct as a trader as well before as after the bankruptcy, the Commissioner did award him a certificate, and then he proceeds to say of what class that certificate shall be?

Yes.

822. Then the man does not get his certificate at all, except the Commissioner, having regard to his conduct as a trader as well after as before the bankruptcy, thinks him entitled to it?

I am obliged to judge to a great extent from what I see constantly occurring in practice; and I find that frequently where a bankrupt has been guilty of conduct which the Commissioner does not consider sufficiently bad to induce him to suspend the certificate, he merely grants it of the third class. There is a sort of gradation in the general conduct of the bankrupt.

823. Do you say that in granting the certificate the Commissioner looks to his power to qualify it as to class?

No, I do not know that he does that quite; he first judges whether a man is within the 256th section.

824. The Commissioner ought first to decide the question, whether the man is entitled by his conduct to a certificate; and if the Act of Parliament said nothing about classes, his duty would end; then a new duty is imposed on him, of granting him a certificate, and of what class he shall rate him?

Yes.

825. You have said that you thought it would be an improvement if there was a substantive enactment, stating what the rule should be by which the Commissioner should guide himself in granting the class of certificate?

Yes.

826. Now, what is the rule that you would lay down for his guidance?

If I may give one instance of a bankrupt's conduct, I would mention the one of excessive expenditure; expenditure which much exceeds profits. This is not at all times a cause of complaint for which I should ask the suspension of a certificate; but still I should want it to be known that the man who allows his expenditure greatly to exceed his profits, is not a man who could go into the world unmarked to contract debts on fresh credit, and to such a man I should give a certificate of the third class, in many instances. I do not mean to say that the rule would be without its exceptions, but I give that as one instance; but still I feel that I could not in the Statute lay down that as one particular ground of objection;

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objection; the doing so would be open to the same objection as these words are open to, "of unavoidable losses and misfortunes;" I therefore think that you must have something more general.

827. If you had the power yourself to frame a clause which was to pass, giving a rule for conduct to bind and regulate and instruct the Commissioner, what would that be?

I should say his general conduct as a trader.

828. You would repeat the very words on which the granting the certificate itself depends?

Yes.

829. That would be a simple repetition of the very condition which must be performed before he got his certificate at all?

I should do so.

830. Lord *Brougham and Vaux*.] Suppose there was a difficulty of altering the forms of the certificate laid down in Schedule (Z.), so as to amend them, and remove your objection, should you still be of opinion, from what you have seen of the practical working of the classification, that it would be better to retain the classification as it is than to have none at all?

Yes, even as it is.

831. Have you any doubt about that?

None.

832. Do you consider it would be a great advantage to retain it, even if there was a difficulty in making it perfect?

I do.

833. Lord *Overstone*.] Suppose it was referred to you to investigate the conduct of an insolvent, with a view to advising a new party as to the expediency of trusting him, would not the first consideration to which your attention would be directed, be the question of incautious trading?

It would be one of the first.

834. Would not the next question to which your attention would be directed be the question whether there had been any culpable negligence or fraud in keeping his books, or by delaying to meet his insolvency?

I think one of the first questions would be, whether there had been any culpable negligence in keeping his books.

835. And the question of incautious trading would be another, would it not?

It would.

836. Would not another important question be, whether he obtained money on accommodation bills, or upon any other form of false pretence?

If I went thoroughly into his conduct it would be so.

837. Would not the fourth question be, whether his private expenditure had borne a proper proportion to his apparent profits or capital?

Yes.

838. Then, in forming an estimate of the past conduct of an insolvent, you would consider those four heads as the leading heads to which attention should be directed?

Those would be four of the heads.

839. Would you not consider, therefore, in determining any future certificate to be granted to that insolvent, that those ought to constitute four prominent points of consideration?

I do consider so; and I consider they would all be comprehended in the words which I gave just now, "his general conduct as a trader."

840. We wish to arrive at some more definite knowledge of what were the points contained in that very vague definition; are those four of the most prominent points contained in that definition?

Yes.

841. Can you state any other points of equal importance which you think ought to be added to those?

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One

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One that I would mention would be the bankrupt's conduct even before the Commissioner, the facilities he has given to his creditors previously to his bankruptcy, and the facilities he has given to them afterwards.

842. His conduct before the Commissioner in respect to winding up his affairs?
Yes.

843. Lord *Brougham and Vaux*.] Should you consider his conduct before the Commissioner, in respect of the manner in which he has passed his examination, as fit to enter into the consideration of the Commissioner?

Certainly.

844. The apparent frankness and openness of his disclosures?
Yes.

845. Consistency and want of prevarication in his answers?
I think so.

846. His whole demeanor as a witness under examination?
I think all these things ought to be taken into consideration.

847. Lord *Overstone*.] Do you know any case in which, in your estimation, great hardship has been inflicted on parties by their obtaining only a third-class certificate, where their conduct, in your judgment, would have entitled them to a higher certificate?

I do not; I may as well mention, that since the passing of the Bankrupt Law Consolidation Act, I have never appeared in the Court of Bankruptcy for a bankrupt; I have always appeared against them; therefore, I have not had the extensive opportunities that some of my professional friends have had of communicating with the bankrupts themselves.

848. Have you any reason, derived from your experience, direct or indirect, for believing that a third-class certificate only is obtained by bankrupts whose general position and conduct would reasonably entitle them to a higher certificate?

I have not; I think it is the reverse.

849. Assuming that the third-class certificate is to be treated as a species of punishment, do you think, so far as your general knowledge of the subject goes, that that species of punishment is ever inflicted in a case where the circumstances do not fully require it?

I think not.

850. *Chairman*.] You have been asked several questions relating to such conduct of a bankrupt as ought to be taken into consideration with reference to classes; does not every one of those circumstances come properly into consideration with reference to the certificate itself?

They do, to a certain extent; but there are cases, as those I mentioned to the Committee just now, where there may have been, I will not say excessive expenditure, but improper expenditure, and where, in addressing the Commissioner, I have felt it would scarcely be right to ask him to suspend the bankrupt's certificate, and yet where I felt that the man ought not to go out to the world as being entitled to have implicit credit put in him; then I have asked, not for suspension, but merely for a certificate of the third class.

851. Are you aware that if a man is suspended for six months, the Commissioner having power to do so, and at the end of the six months he goes out as a free man, every body knows why he has been suspended, and he goes out without any mark on his certificate; he is punished, and it is done with; is that so, or not?

There are certain establishments in the city that keep an account of all persons who have been bankrupts.

852. And there are the means of knowing what the conduct of a bankrupt is; but, in point of fact, a man is discharged when he has got his certificate, and he goes again into trade, if he can. Now, as to a third-class certificate, are you aware that the third-class certificate carries with it, from the nature of the certificate, not only that which lasts for all time, but that which makes it an actual bar to his employment?

No; I do not think it is an actual bar to his employment.

853. Suppose

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853. Suppose you had heard some of the first traders in the city of London state, that if a man with a third-class certificate came to be employed, not starting himself in trade, they should reject him, would you then think it was a bar?

If they have said so, it would be a bar as to those persons. I have frequently had applications made to me by wholesale houses, in cases where bankrupts have had their certificates suspended or classified, as to what I thought of the conduct of those bankrupts; and in the case of a man having a certificate of the third class, if it was merely from some careless conduct of his own, I should feel it my duty to mention it, so as to put the applicant in possession of the facts; but I should not think that would cause a refusal of employment.

854. We have got a paper here which was issued by the body of whom you are the solicitor, and there is this statement in it, speaking of the benefit of the classification: "By this arrangement the unfortunate bankrupt is still separated from the fraudulent bankrupt; and his creditors, finding he has obtained a first-class certificate, will again renew their credit, and give him every opportunity of commencing a new career in business. If, however, fraud is proved, punishment will follow, and the third-class certificate will show that the debtor's conduct has been such as to disentitle him to credit as a trader." According to that statement, which is signed by the secretary, the punishment of fraud being a third-class certificate, if there was actual fraud, he ought to have no certificate at all. Then a man who had been rather extravagant, but in regard to whose extravagance you would not ask for a suspension of the certificate, would come under this description of your committee?

I think the classification as it stands at present would be open to the objection which was made here.

855. Here it is put as an objection, not as a benefit?

It is not a benefit to the trader.

856. A benefit to the trade, without doing any mischief to the trader. If this third class will include a case of fraud, and a man will be stigmatized without being said to have committed fraud, merely having a third-class certificate, do you propose to give a man a third-class certificate who has not committed any fraud, but who has been so extravagant as to deserve censure, but not such punishment as will lead you to look for a suspension of his certificate for a few months?

I would say that my object, in giving a man a third-class certificate only, would be to prevent his obtaining credit improperly, independently of the effect it may have upon him; and so far, I should agree with the words which have just been read; that is, that a third-class certificate would show that the trader's conduct has been such as to disentitle him to credit as a trader.

857. Then the third-class certificate would include at the same time a case of fraud on the one hand, without distinguishing the case of somewhat extravagant expenditure without fraud?

I apprehend, if there be fraud, the certificate would be suspended. Classification is quite a different thing from suspension: "If, however, fraud is proved, punishment will follow, and the third-class certificate will show that the debtor's conduct has been such as to disentitle him to credit as a trader." It does not appear to me it is there said that a third-class certificate has anything to do with fraud. As I read that sentence, the two things are entirely distinct: "If fraud is proved, punishment will follow;" that is, by the suspension of the certificate; and "a third-class certificate will disentitle him to credit as a trader."

858. The words are, "By this arrangement, the unfortunate bankrupt is still separated from the fraudulent bankrupt, and his creditors, finding that he has obtained a first-class certificate, will again renew their credit, and give him every opportunity of commencing a new career in business. If, however, fraud is proved, punishment will follow; and the third-class certificate will show that the debtor's conduct has been such as to disentitle him to credit as a trader." Are you still of opinion, after hearing that read, that the last sentence consists of two separate members, and that "on proving fraud, punishment will follow," means a suspension of the certificate, and is not connected with the third-class certificate?

Yes.

859. Are you concerned, as solicitor against bankrupts, on behalf of the committee of creditors, and never for them?

No, that is not so; I am concerned principally for wholesale houses.

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860. Against

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860. Against bankrupts, and never for them ?

I have not said so ; I have said, that since the passing of the Consolidation Act I have not been concerned for a bankrupt. I did not say I had not had clients who had failed ; but I am obliged to admit, that the enormous expense of bankruptcy prevents my sending such estates as I am concerned with, where a debtor is my client, to the Gazette.

861. You were understood to say that you were acting against bankrupts as the solicitor of great houses ?

I lay down a rule, that I will not act in an isolated case ; I take the whole of a client's business, and if a client fails, of course I do the best I can for him ; but generally the estates of those wholesale houses, when they do fail, are large. The cost of administering such estates in bankruptcy is excessively large ; and we therefore do all we can to avoid sending them to the Gazette ; that is, since the Consolidation Act I have never appeared in the Court on behalf of a bankrupt.

862. Since the Consolidation Act of 1849 you have been concerned as solicitor for the great wholesale houses, which are represented by the committee we have been speaking of ?

I have, a great many.

863. In that capacity you have been concerned, of course, against bankrupts, and not for them ?

And not for them.

864. Some of those gentlemen belonging to wholesale houses are themselves individually your clients ?

They are.

865. And they have failed at times, as well as other men ?

They have.

866. And on those occasions you have not taken their cases into the Court of Bankruptcy, but have settled them out of Court ?

Yes ; we have been deterred by the expense of bankruptcy.

867. And the amount of their assets ?

By the expense of bankruptcy in such cases consequent on the amount of their assets.

868. Your objection is not to the general expenses in bankruptcy as applicable to common cases ?

Yes, as applicable to common cases ; also the per-centage of expense is, of course, much more heavy in smaller cases than in larger ones.

869. Then you would not take any case into the Court of Bankruptcy ?

I never take a case into the Court of Bankruptcy if I can help it.

870. Lord *Overstone*.] And your reason is the enormous expense ?

Yes.

871. Lord *Brougham and Vaux*.] Not the classification of certificate ?

No ; it is the creditor who usually decides whether to send the estate to the Gazette.

872. Lord *Overstone*.] We have had it stated to us that creditors are deterred from sending cases to bankruptcy, because they feel the extreme and unjust cruelty of a third-class certificate ; is that consistent with your experience ?

Certainly not ; I can only say, that from my experience, creditors are frequently deterred from sending cases to the Gazette which ought to go there, where the conduct of the bankrupt deserves much more severe punishment than a third-class certificate deserves suspension, from the enormous expense attending bankruptcy.

873. Earl of *Harrowby*.] Do you think the third class acts as a mitigation to the bankrupt, inasmuch as it enables the Commissioner to give a qualified certificate where, if he had not that lower class to appeal to, he would feel himself obliged to refuse it altogether ?

Of course I cannot say what weighs with the Commissioner, but it has that effect with me ; if a certificate were granted simply, I should feel obliged to ask for a suspension in many cases where I do not ask for a suspension now.

874. Lord

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874. Lord *Brougham and Vaux*.] You acting against the bankrupt, and for the creditors?

Yes.

875. Earl of *Harrowby*.] You look on a third-class certificate as acting as a kind of warning with respect to an individual, that he is a man with respect to whom a person should be careful how he entrusts him in future?

That is one way in which I look at it; at the same time I cannot conceal from myself that it is to a certain extent a slur on the bankrupt himself.

876. Is it more of a slur than is justly deserved by the circumstances in which the bankrupt so finds himself?

I do not believe so.

877. Lord *Overstone*.] You consider it to be a declaration on the part of the Commissioner of the moral estimate that ought to be formed of the circumstances that have come under his notice with respect to such insolvent?

Yes; in cases where there is no suspension, it shows, of course, that the Commissioner is not entirely pleased with the bankrupt's conduct.

878. Earl of *Harrowby*.] Do you conceive if the third-class certificate were removed altogether, many would be excluded from receiving the certificate who now take their chance as to resuming their business in life?

I think there are cases in which I should feel myself obliged to ask for a suspension, where I do not ask for a suspension now.

879. *Chairman*.] There is a power of suspending a certificate without reference to class?

Yes.

880. You seem to prefer falling back on the class, or looking forward to the class, rather than referring to the power of suspension?

I think the power of suspension should only be used in rather grave cases; in lighter cases I would use the classification.

881. You consider the third class a less punishment than suspension of the certificate?

I do so: you asked just now whether a certificate showed the suspension; the certificate always shows the suspension, and it shows the date of the petition in bankruptcy, and the date of the allowance of the certificate.

882. Earl of *Harrowby*.] The actual certificate itself is not often seen by other parties, and all its circumstances known?

The course is, generally, to refer to the books of the Association; there they can see the classification of the certificate, and the time of suspension.

883. And they would look to the circumstances under which it was granted, as well as to the class?

I find that I have many inquiries made of me as to the conduct of the bankrupt; therefore I assume they do so look.

884. Lord *Overstone*.] When trading houses are endeavouring to inform themselves respecting the past conduct of insolvents, with a view to guide them as to future credit, will they not become cognizant of every thing that has taken place with respect to the suspension of a certificate, as much as granting a third-class certificate?

Yes.

885. Will not that knowledge be equal on their parts, notwithstanding the circumstance that the certificate is stated as being a permanent thing, while the suspension of the certificate is stated as being only a transient punishment?

I do not quite understand the question.

886. It has been represented to this Committee that the grant of a third-class certificate is a punishment or slur, which adheres to a man through life, because the fact is stamped permanently on the certificate, but that the punishment or slur, which consists in the suspension of a certificate, is transient only, because it is not so stamped; are you of opinion that a trading house will have less permanent knowledge of the character of an insolvent through the medium of a suspended certificate, than through the medium of a third-class certificate?

(196. 4.)

N

I think

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I think they would have quite as much permanent knowledge from suspension as they would from the classification.

887. Are you of opinion, therefore, first, that the suspending a certificate is a more severe act than the granting of a third-class certificate?

I am.

888. Are you also of opinion that a knowledge of that suspension will be retained on the part of a trading house quite as long as their knowledge of the granting of a third-class certificate?

I am.

889. Therefore, that, both in point of intensity and duration of time, the effect of suspending a certificate is quite as severe, or more so, with regard to an insolvent, than the effect of granting a third-class certificate?

Much more so.

890. Lord *Beaumont*.] Is there any record kept of the suspension?

Yes.

891. And the length of the suspension?

Yes.

892. Where is that record kept?

There is a memorandum on the file of the proceedings, stating the time for which it is suspended. I am not quite sure whether it is under the Orders, or under the Act; but I believe the Chief Registrar is obliged to keep a book, showing the times of suspension, which book is open to the public without payment of any fee.

893. Would it be as easy, then, for a person to ascertain the length of the suspension and the nature of the suspension, as it would be to ascertain the class of the certificate?

Quite so; and the advertisement in the "Gazette" should show the length of the suspension, at all events, because it would show the date of the petition for adjudication, and the date of the allowance.

894. Earl of *Harrowby*.] Will the length of the interval between the date of the petition and the date of the allowance itself be an indication of the causes which have produced that interval; might it not be from a complication of transactions?

It might be so occasionally. I apprehend either the advertisement in the "Gazette," or the certificate itself, would put a man on inquiry just as the classification puts a man on inquiry.

895. If a trader were to fail in London, and were to go down to Liverpool or Birmingham, or any distant town, the fact of the nature of the certificate which he received would be very well known by public documents?

It may be known.

896. Would the suspension to which he might have been subject be equally notorious?

It may be known in the same way. A person who would give himself the trouble to learn the one would also learn the other.

897. Are the two facts recorded with equal publicity?

Yes.

898. When you look into the "Gazette," you see the nature of the certificate which a man receives. Do you see also therein recorded the suspension that may have taken place from time to time?

Yes; that was a matter which we were very desirous of having stated in the advertisement in the "Gazette," and the 60th of the new Rules directs it.

899. Lord *Overstone*.] Is it not the course of business, when persons wish for their guidance in giving credit, to make inquiries, to go to persons with whom they have reason to believe the party has had previous transactions in business?

I believe that is the general usage.

900. Will not parties so conversant with the bankrupt, in making those inquiries,

ries, have the same facility in obtaining information respecting the suspension of the past certificate, as of the class of certificate he may have obtained?

Yes.

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901. *Chairman.*] The question is, not simply whether the effect of the suspension would be known, of which there is no doubt; the certificate itself states the suspension, and therefore there is no great difficulty about it; but it will be this, which no doubt you will answer consistently with what you have already expressed, whether the suspension, suppose it be for three or four months, having taken place, is not in the nature of present punishment, and then the man is released, and has his certificate at once, without reference to the class: it is like punishing a boy at school; he is whipped for his offence, and then allowed to join his schoolfellows without further reference to it; whereas a third-class certificate adheres to a man throughout life?

I cannot understand how a case could arise, under a proper definition, with respect to classification, where a man's certificate should be suspended, that he should not have a certificate of the lower class.

902. On the contrary, we have had evidence before us, of the highest authority, that there may be a case or cases in which a man shall have a third-class certificate, and yet that certificate shall be suspended?

That I can understand, with the words of classification which you have in the present Act of Parliament.

903. Throughout you approve of the third class; but you want a new definition, in order that the class to be referred to should be understood?

Yes; I certainly would rather have the present classification than none at all; if there is to be an alteration, I should wish to alter the words of classification.

904. What would meet your view would be, that there should be only one enactment; that, having regard to the conduct of the trader both before and after bankruptcy, in those words that now stand in the certificate that he is of opinion that he is entitled to a certificate of the first, second or third class?

Yes; stating that by first class you mean the highest.

905. Supposing this alteration was made in Schedule (Z.), that, instead of saying that, having regard to the man's conduct as a trader both before and after the bankruptcy, he had found him entitled to a certificate, it then proceeds to say what class that certificate shall be, that it was altered in this way, having regard to his conduct as a trader both before and after the bankruptcy, he found him entitled to a certificate of the first class, or of the third class, would that meet your view?

Found him entitled to an immediate certificate, and of the first class, or to an immediate certificate, but of the second class.

906. Lord Brougham and Vaux.] Without any words of explanation, what first, second or third class meant?

Yes, I should agree to that, and I think it would be the best mode of doing it, because I do not see how you can have any classification sufficiently definite, and yet sufficiently comprehensive, unless you use the words "general conduct."

907. Then do you mean to say, cutting out all descriptions of the certificate which are given in the Act, and leaving merely the general words, first, second and third class, you think it would be sufficient if the certificate had the preface referred to, "having regard to the general conduct of the bankrupt both before and after his bankruptcy, he shall have a first-class certificate; or, having regard to the general conduct of the bankrupt both before and after his bankruptcy, he shall have a certificate of the second class; or, having regard to the general conduct of the trader both before and after bankruptcy, he shall have a certificate of the third class," without further specifying the difference between first, second and third class?

I feel the difficulty in more particularly specifying the grounds of classification. If I may be allowed to say so, I think, taking the present words of classification, there are numerous descriptions of conduct which ought to prevent a man from

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having a certificate of more than the third class, which are not comprehended in unavoidable losses and misfortunes.

908. Do you understand the question as it is put in detail?
 Yes.

909. Do you think that would be better than the present system?
 I do; I do not think the present words comprehensive enough.

910. Earl of *Harrowby*.] Do you believe that practically now the Commissioners, in granting the certificate, are obliged to act on that general view of the conduct of the party before them, rather than the precise words by which they profess to be guided?

Of course I cannot say what the Commissioners do; I know the effect it has on myself; I know I take that view of the case, and the Commissioners must, to a certain extent, rely on what is addressed to them by the solicitors who practise before them.

911. And the shades in bankruptcy are so infinite, graduating from mere fraud to mere accident, that it is extremely difficult to draw any hard line of distinction from one point to another?

I think so.

912. Lord *Brougham and Vaux*.] Are you aware what the Stock Exchange have done in this matter, when a person has been unfortunate and has failed, in allowing them to come back; do they let them come back as of the first, second or third class?

I cannot speak of my own knowledge of what is done on the Stock Exchange.

The Witness is directed to withdraw.

J. I. Travers, Esq. JOHN INGRAM TRAVERS, Esquire, is called in, and examined as follows:

913. Lord *Brougham and Vaux*.] IN what line of business are you?
 A grocer.

914. Have you been long in that business?

About 18 years; besides a grocer, I am in general trade; we are merchants and shipowners, and under that general term of "grocer" is comprised in itself a great variety of trades.

915. Has the house of Travers & Co. been long established as a great grocery house in the city?

I believe we are the oldest house in the city; I go back seven generations.

916. Are your dealings very extensive?
 Yes, they are large.

917. And a great number of credits?
 Yes, we have many thousands of accounts.

918. Both in town and in country?
 Yes.

919. With retail traders of all kinds, great, middle-sized and little?
 Yes; we go from accounts of 10,000 *l.* down to accounts of 50 *l.*, and every grade between.

920. In the course of your transactions have you had experience of the law of debtor and creditor on a large scale?

Yes; and I have paid considerable attention to the subject for the last few years: I am a member of a society upon that subject, and in the course of my business I have reason to know the effect of the law of debtor and creditor on the general transactions of trade; in our business it has had a very considerable effect indeed, and I consider it one of my duties, as the head of my house, to keep a careful eye upon the law of debtor and creditor as affecting the general nature of my business.

921. Including an important branch of it, the bankruptcy and insolvent law?

I cannot say that I am personally acquainted with the details of the Bankruptcy Act;

Act; but the general operation of bankruptcy and insolvency, of course, comes under my notice. *J. I. Travers, Esq.*

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922. Have you had occasion to consider the classification of certificates which was introduced in the year 1849?

Yes; and I approve of the classification.

923. At the time?

I should wish to see it somewhat amended and altered; but I approve of the system of classification.

924. Were you of that opinion at the time of the passing of the Act in 1849?

At first, individually, I was opposed to the system of classification, and I doubted its effects; but from my experience I should say that it has worked satisfactorily, and I think it might be made to work still better.

925. But, taking it as it now is, do you think it has worked satisfactorily?

I do.

926. Has your opinion which you originally had, which was unfavourable to it, been modified by your experience as to its working?

It has.

927. So as to become favourable?

So as to be decidedly favourable to the system of classification.

928. What is the alteration of the form of granting the certificates, or the manner of granting them, which you would suggest as an improvement?

I should wish to see the Commissioners of Bankruptcy much more curtailed in their powers of discretion; I should wish to see the law much more clearly defined than it is at the present moment. I think that the practice of the Commissioners is by no means consistent.

929. By no means uniform?

Neither uniform nor consistent; I do not think that, from whatever reason, the same Commissioner is at all times guided by the same rules in granting certificates; and, consequently, the certificate is not that guide to a man's character that it might be and that it should be.

930. Do you consider that there is a much greater want of uniformity, or want of consistency, in the grounds upon which the Commissioners grant the certificates, than there is in the exercise of any discretionary power which is entrusted to many, as, for example, the Judges, in awarding punishments?

That bears upon my opinion of the Court of Bankruptcy; and if you ask my opinion, I can have no hesitation in saying that I consider that the Court of Bankruptcy is not satisfactorily constituted. I do not think that the Commissioners, generally speaking, (although I should be sorry to say anything that would be personally offensive to them as very amiable and excellent members of society), are the right class of men to direct so important a branch of jurisdiction as that which I consider bankruptcy and insolvency to be; and that is the reason why the Bankruptcy Court is not more used than it is. I think we should make an immense improvement in the Court of Bankruptcy, by having fewer and younger Commissioners, and allowing some degree of hope to attach to the office and position of a Commissioner in Bankruptcy; it should not be considered as a mere shelf upon which elderly men, who, from other circumstances, see their prospects of life arrested, should be put. I think the commercial community have the right to demand from the Legislature first-rate men as Judges of so important a branch of jurisprudence as that of bankruptcy.

931. Do you consider that the discretion exercised by other Judges is exercised uniformly by all, or even always in the same way, in the awarding of punishment on offenders brought up for judgment before them?

No; there is a sad discrepancy, in my opinion. I do not suppose that the Judges are perfect, more than any other class of men; but I think, from many circumstances, the Commissioners of Bankruptcy have of late not used so uniform and consistent a practice one with the other as reasonably might be expected.

932. Does not your objection go more or less to vesting any discretion in any human Judges?

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I do not think my answer implies that I never would trust a Judge with any discretion; but with respect to this particular Act, I think a greater definition might be made of cases unto which the certificates of different classes should be granted.

933. Then, is it your opinion that it would be an improvement upon the classification which now exists, if, instead of specifying under the three heads of first-class, second class and third class, there were a mere preface to be prefixed, "considering the general conduct of the bankrupt both before and after his bankruptcy, he shall have a first-class certificate;" or, with the same preface, a second-class certificate; or, with the same preface, a third-class certificate; would that be an improvement, or the contrary?

I do not think it would be an improvement.

934. Do you think it would make the classification more liable to the objection which you urge than it now is?

I think it might do so.

935. Have you any doubt about that?

I have some doubt, because it would depend upon what the terms of the definition in the Act might be.

936. You have had given you the terms; suppose those were the terms of the certificate. "Having regard to the conduct of the bankrupt as a trader before and after his bankruptcy, I give him a first-class certificate;" "having regard to the conduct of the bankrupt as a trader before and after his bankruptcy, I give him a second-class certificate;" "having regard to the conduct of the bankrupt as a trader before and after his bankruptcy, I give him a third-class certificate;" would that change limit the discretion more than it now is limited?

I should say that such an arrangement would extend the discretion of the Commissioner, and therefore I should be opposed to it.

937. And therefore it would be more exposed to your objection than it now is?

I think so.

938. Suppose the question were between retaining the classification as it now is, and abolishing it altogether, and recurring to the old system, which should you prefer?

I should prefer to retain it as it now is.

939. With the defects which you now observe?

Yes; I think its operation is generally beneficial.

940. Although you think it might be changed so as to make the operation more beneficial?

I think it might.

941. *Chairman.*] What, in your opinion, would be the best mode of rendering more definite the rule which is to guide, not the discretion, but the conduct of the Commissioner granting the certificate, as to the first, second or third class?

I am hardly prepared to answer that; it would require great consideration and great consultation with various branches of trade to answer that.

942. Can you state your general view?

My general view is, that the first-class certificate should be granted to very few people, and only those whose bankruptcy is the result of unavoidable misfortune.

943. That is as it stands now?

Yes; that the second class should be generally granted to the ordinary class of bankrupts as they stand now; men who are in some degree blameable, but not culpably so; and that the third-class should be granted to those individuals whose conduct has something more reprehensible in it than usual; that it should mark that he had been guilty of certain commercial misdemeanors; I think, for instance, that a bankrupt who, previous to his bankruptcy, had been guilty of selling goods at a great sacrifice, without the reasonable hope of recovering himself, and who had been convicted of that, should not have a second-class certificate.

944. Are we to understand by "ordinary bankrupt," a man passing through trade in the ordinary way, that you would give him a second-class certificate;
 a man

a man not entitled to any peculiar merit, and not being open to any peculiar charge? *J. I. Travers, Esq.*

Quite so.

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945. What we call an "ordinary bankrupt," you would give a second-class certificate?

Yes.

946. And you would give nobody a first-class certificate but a man who was highly meritorious, so that you could say his general conduct as a trader was without exception, and that his bankruptcy has arisen wholly from unavoidable losses or misfortunes?

I would confine the first class entirely to that body.

947. Then the third class you would mark as for a specific offence?

Yes.

948. And say, "I award to this man a certificate of the third class, because of his reckless expenditure, for example, or his buying goods on credit, and immediately re-selling them to raise money, without any probability of his meeting his engagements;" would you mark that man, and give him a third-class certificate?

I would.

949. In that way, therefore, the ordinary class would pass as persons going through trade, and then there would be an order of merit, and the order of stigmatizing?

Yes.

950. And if a Commissioner were to tell you that, as the law now stands, he considers every bankrupt or any bankrupt is only entitled to a third-class certificate, which is no slur upon him, and that it must be high merit indeed that gives him the first class, which you agree to, would you think that third class was not properly applied to the man?

I do not think it would be in that case.

951. Supposing it were proposed to restore arrest on mesne process, would you be in favour of that?

I should.

952. Lord *Brougham and Vaur.*] Do you not consider that the classification of certificates was somewhat of a compensation for refusing to restore arrest on mesne process?

I cannot say that I did, individually, at the period of the passing that classification; I was individually opposed to it, although our committee, as a body, approved of it; and it is from my experience of the working of the system of classification that I am induced now to say that I approve of it.

953. Although you might not at the time have considered it a compensation for want of arrest on mesne process, do you now consider it operates in that direction, although it may not be what you reckon sufficient?

It is but an infinitesimal amount of compensation for the arrest on mesne process.

954. Earl of *Harrowby.*] Do you consider that the hope of getting a third-class certificate operates upon an inferior class of traders as an inducement to give facilities in the examination of their affairs, instead of being refused a certificate altogether?

It would depend upon what class you allude to. When you say the lowest class of traders who make use of the Bankruptcy Court, they are too low to be affected by anything but imprisonment. I believe that class of traders to whom at the present moment, by the practice of the Court of Bankruptcy, third-class certificates are awarded, are too low in the scale of morality to be affected by anything which does not absolutely incarcerate their persons.

955. Would not that class of debtors, therefore, be often induced, in the hope of getting a certificate at all, to give facilities in the arrangement of their affairs, and for the investigation of their affairs, which they would not do if they had not the chance of a certificate?

That probably is so in some cases.

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956. Do you believe that to any extent in that way the existence of a third class is an advantage to a creditor in settling with a dishonest debtor?

I do not think it amounts to a practical advantage; but in cases in which it would influence a man's conduct, I do not think in such cases the hope of getting a third-class certificate could benefit the creditor very materially.

957. Is not the difference of a man getting a certificate or not of considerable value?

I am afraid, in the practice of the Court, when a man sees he is to get only a third-class certificate, it is of so low a nature and character, that he is not influenced by such considerations; his character would be too bad for him to hope for any good result from any certificate at all.

958. Do you think that the third-class certificate is given to none but those of the very lowest character?

I believe, at the present moment, the third class is given only to the very worst.

959. *Lord Overstone.*] Do you know in what proportion the third class is given, compared to the other two classes?

I do not.

960. *Chairman.*] Supposing a man to be desirous of getting a certificate, and that the classification was altogether abolished, speaking of the man just as we have been speaking, would he not have the same motive to facilitate the getting, in of his estate, in order to obtain his certificate, that he would have to obtain his certificate, and more, perhaps, marked with the third class?

I think it would act as a greater inducement to him under the old system than it does under the present.

961. *Lord Brougham and Vaux.*] You have given us your opinion, that, although you consider the present mode of granting the form of Schedule (Z.) might be very much improved, still you greatly prefer the continuance of it as it is to its being abolished altogether?

Yes.

962. Have you had occasion to converse with others upon the same subject, persons in trade in the city?

Yes; as far as my experience goes, that is the general opinion, that the classification is good, that it might be made better, but that, on the whole, it works well, and is an improvement.

963. Is the result of your communication with others in the city upon this subject, that the total change, by recurring to the old system, would be lamented, or otherwise?

I believe it would be lamented.

964. Do you take that to be the general impression?

I do.

965. Was it the belief among traders, among the credit-giving class, that previous to this system certificates were suspended, and sometimes not suspended, but given in cases where the party's conduct had been exceptionable?

I believe that in most cases a certificate was given without any very immediate reference to the conduct of the bankrupt; doubtless certificates were suspended in very gross cases, but it was confined to the very worst cases. There is a finer distinction drawn now than there was before, because the Commissioner did not like to refuse a man his certificate altogether, and he therefore on many occasions granted a certificate to a man who really did not deserve it; in those cases he now grants third-class certificates: that is my experience.

966. Is that the general feeling among the credit-giving classes?

I believe it is.

967. *Chairman.*] You have been referring to the general feeling of the trading community with which you are acquainted; is the general feeling of the same community in accordance with your opinion, that it would be desirable to revive the arrest on mesne process?

That is the opinion among all the intelligent and thinking class; provided
 always,

always, that those powers of arrest were guarded against abuse more than they *J. I. Travers, Esq.* were under the old law.

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968. Lord *Brougham and Vaux*.] Guarded by new provisions against abuse?
Yes.

969. Lord *Overstone*.] When any of your debtors become insolvent, do you generally consider it more desirable, for the interest of the creditors, to pass their affairs through bankruptcy, or to wind them up through trust?

Before the alteration of the Bankrupt Law in 1849, I invariably found the Bankrupt Law was used as a threat against the creditor. A reckless or fraudulent debtor would say, "Take 5*s.* in the pound, or I will appeal to the laws of my country," and it was an effective threat. As a man of business, I have often submitted to be robbed, knowing that I was robbed, because I would not revert to bankruptcy; it was the lesser of two evils. But since the change in 1849, I find that the threat of bankruptcy is effectual in the majority of cases in compelling a man to make a reasonable arrangement with his creditors.

970. Lord *Brougham and Vaux*.] Do you mean a threat on the part of the creditor now; formerly it was on the part of the debtor?
Yes.

971. Lord *Overstone*.] Do you consider that the recent alterations of the Bankruptcy Law have rendered bankruptcy a useful instrument in the hands of the creditor for effecting an honest administration of the assets of the insolvent?
I do.

972. Are there any considerations still existing which render you, as a creditor, indisposed to pass the affairs of your debtor through the Bankruptcy Court?
Many.

973. What are they?

The expense and personal trouble, and the unsatisfactory result in general.

974. What do you include in the last clause of that answer, the unsatisfactory result?

That in cases in which I should be disposed to compel a debtor of mine to go through the Bankrupt Court, it would be with the hope that the Commissioner would pass some censure on the conduct which I myself thought to be wrong. The difficulty of proving that, and the great mildness of the Commissioners in putting the penal clauses of the Bankrupt Act into operation, makes it generally an unsatisfactory proceeding on the part of the creditor; still, whilst it does not do all that a creditor would hope, it does act as a restraint upon the debtor; but the machinery is too clumsy and heavy to be very effective on the part of the creditor.

975. Are you of opinion that undue leniency in many cases has a tendency to prevent creditors passing the affairs of insolvency through the Bankrupt Court?

That it does so in my own case I say unhesitatingly.

976. Do you think that undue severity has ever the same effect upon the creditors?

I have never heard of a case of undue severity on the part of the Commissioners of Bankruptcy, and I do not think it has ever existed; I think that the practice of the Commissioners of the Court of Bankruptcy is always mild.

977. Without reference to the Commissioners' conduct, do you think that there is in the bankruptcy system necessarily involved any undue severity which deters reasonable creditors from passing the affairs of the insolvent through the Court of Bankruptcy?

I do not.

978. *Chairman*.] You have said that you are not acquainted with the details of the Bankruptcy Law?

No, I am not.

979. Your approbation of the working of the system does not depend on the classification alone?

No, certainly not.

(196. 4.)

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980. Lord

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980. Lord *Overstone*.] Your approbation of the classification system is distinct and positive, although you think it might still further be improved?
It is a distinct and positive approbation.

The Witness is directed to withdraw.

Mr. E. Lawrance.

MR. EDWARD LAWRENCE called in, and examined as follows :

981. *Chairman*.] ARE you a solicitor?

I am.

982. Do you practise in the Bankruptcy Court?

I do.

983. You have had full experience of the classification which we have now been discussing?

I have.

984. Have you heard all that has been said?

Yes.

985. Will you give the Committee your opinion of the operation of those classes?

I think the operation of the classification is beneficial; I think the terms used are objectionable, and that all the benefit of classification would be retained if the words of the 198th section only were used, and the Commissioner, in awarding the certificate, either as of the first, second or third class, were simply to state that, having regard to the conduct of the bankrupt as a trader before his bankruptcy, and his conformity to the bankruptcy laws since his bankruptcy, he had awarded a certificate of the first, second or third class, according to circumstances.

986. Then would you adopt the view that has been stated by the former witness, of making one class, and that class go to the granting of the certificate prepared by those words, of the first, second or third class?

Yes; I would retain the classes without the words in Schedule (Z.)

987. Lord *Brougham and Vaux*.] Do you not think that would be too general?

No, I think not; I think it would be quite understood that the conduct of the bankrupt had not been such as to entitle him to the highest commendation; and the class to be awarded might be safely left to the Commissioner.

988. Lord *Overstone*.] Should you see any objection to the Commissioner being vested with the discretionary power of stating special circumstances, if he thought it necessary; for instance, if he found an extensive system of accommodation bills, and a fictitious credit, or if he found a disgraceful system of private expenditure, or if he found the over-trading to be of a very extreme character, that he might set that forth specially in his certificate?

I think it would be exceedingly inconvenient in practice, and very unsatisfactory both to the creditor and to the bankrupt. If the judgment of the Commissioner were too mild in the opinion of the creditor, he would be dissatisfied with the reasons stated by the Commissioner; and if it were, in the opinion of the bankrupt, severe, he would be equally dissatisfied.

989. Earl of *Harrowby*.] The reasons are stated *vivâ voce* now?

Yes; and every argument urged on both sides is carefully weighed by the Commissioner.

990. Lord *Overstone*.] Do you think the dissatisfaction either of the creditor or of the insolvent is the right object to be aimed at; should you not aim at granting the certificate in such a form as would exercise a moral influence on the insolvent, and convey the most useful information to the public?

Undoubtedly, if it were practicable; but I think it is impracticable, and would give rise to a vast deal of discussion, and an attempt to impose on the Commissioner a duty almost impossible to discharge either satisfactorily to himself or to the suitor.

991. Earl of *Harrowby*.] Have you observed a great anxiety amongst bankrupts to obtain one class of certificate rather than another?

Yes,

Yes, a very great anxiety. I have practised extensively among all classes of traders, and I have to support frequent applications of bankrupts in the humblest stations of life, and I am certain that they have as keen a sense of the importance of the class as any merchant who may become a bankrupt.

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992. Do they look upon it as an important element in their future success? Most undoubtedly they do, and struggle for it.

993. Lord *Overstone*.] Which do they consider most severe, to have a third-class certificate or a suspension?

The suspension is a more severe punishment than a third-class certificate, because the suspension ordinarily involves a third class also. The fact of the suspension, when the certificate is suspended, always appears on the face of the certificate, as well as the class.

994. Earl of *Harrowby*.] Under the word "suspension"?

The form is this: after reciting the proceedings under the bankruptcy, and that the bankrupt has conformed himself, and passed his last examination, the certificate then proceeds to state, that "I (the Commissioner), on such a day held a sitting for the allowance of the bankrupt's certificate, and, having regard to his conduct as a trader, I did then and there suspend it."

995. Lord *Brougham and Vaux*.] The last examination having been stated?

Yes. "I did then and there suspend the allowance of the certificate of the bankrupt for the space of," say three calendar months; "and which time having now elapsed, I do declare the bankrupt entitled to a certificate as of the third class."

996. Earl of *Harrowby*.] Would the fact of a suspension, and the extent of it, be as well known to the parties whom it interests as that of the class which the bankrupt obtains?

Yes.

997. *Chairman*.] You were asked whether you thought the suspension of a certificate or the third class was the most injurious to the man; you answered by saying, "The third class, because suspension and third class go together"?

I did not make myself understood; I meant to say, that suspension was a greater punishment than a third class; because, if a certificate were suspended, it was ultimately granted as of the third class.

998. If you suppose suspension to include the necessity of third class, then the two must be a greater punishment than the one: suspension must be a greater punishment than the third class immediately; but does it follow, from what you know in practice, that the suspension is followed by a third class?

Not always, but frequently.

999. Did you ever know a first class suspended?

Never.

1000. Have you ever known cases of second class suspended?

Yes; one of the learned Commissioners (Mr. Commissioner Evans), who is indisposed to classification, where he suspends a certificate, will almost always, except in very flagrant cases, give it as of the second class; because he assumes bankruptcy may in the great majority of cases be presumed to arise partly from unavoidable losses and misfortunes, and partly from incompetency to trade, or over speculation.

1001. That is, he punishes with suspension; but he does not therefore follow it by the punishment of the third class?

Yes.

1002. Lord *Beaumont*.] Would you consider that a suspension for 12 months, with a second-class certificate, was a greater punishment than a third-class immediately?

I should consider it a greater punishment, because the suspension deprives a man of the opportunity of going into trade during those 12 months; he is proscribed during that period.

1003. *Chairman*.] What should you say, if a great many traders and great wholesale houses were to say, that if a man were to present himself for employment

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ment after a bankruptcy with a third-class certificate, they should immediately reject him without further inquiry?

I think if they had no better reason than the fact of his having obtained a third-class certificate, unaccompanied with a suspension, it would be a very insufficient reason.

1004. That would seem, therefore, to show that a third-class certificate may operate more injuriously than it ought to do?

It would in the case of that particular house; but I do not think it would be generally so felt.

1005. That particular house assumed to speak for the whole body?

I do not think the mercantile community would consent to be represented by such a house.

1006. Lord *Beaumont*.] Would a bankrupt with a second-class certificate, after a suspension of 12 months, get credit more easily or less easily than a person with a third-class certificate which had been granted immediately?

I think that a man whose certificate had been suspended for 12 months would have a much less chance of getting credit than one whose certificate had been granted immediately, although of the third-class.

1007. *Chairman*.] Is not a 12 months' suspension a severe punishment?

It is; but it is frequently inflicted.

1008. It is not an ordinary punishment?

No; it is sometimes accompanied with the refusal of protection, and is then a severe punishment.

1009. Lord *Brougham and Vaux*.] Suppose you were to compare a suspension for three months with the immediate grant of a second-class certificate, which should you consider the most injurious to the bankrupt?

The suspension for three months.

1010. Comparing it with the immediate grant of a third-class certificate, which should you consider the worse for the bankrupt?

The suspension for three months.

1011. *Chairman*.] Should you say that without reference to the condition of the trader, or his position?

Yes, I should say so; as the result of my own experience, I can state that bankrupts are more anxious to get into business immediately, and to obtain their certificates for that purpose, than they are careful for the distinction between the second and third-class certificate. They object to the third class when accompanied by a suspension, because it carries with it grave imputations on their fitness for trade, past or prospective.

1012. Are you not rather speaking with reference to the wishes of your clients at the time, than from your knowledge of the subsequent operation of the judgment on them?

I think the operation of the judgment on them would be more injurious to them if it were accompanied by a suspension, however short, than if it were granted as of the third class immediately, instead as of the second class at the end of the suspended period.

1013. Earl of *Harrowby*.] What do you consider to be the fair inference from the distinction between the second and the third class as to the conduct of a bankrupt?

I think where a man's certificate is awarded as of the third class, he feels he is put into the lowest scale of mercantile and commercial fitness; it is rather an imputation on his capacity to trade, with reference to his abilities as a trader.

1014. Do you consider that the third class, without any suspension, does not carry with it much imputation of fraud?

Certainly not; I should think the granting of an immediate third-class certificate would, from the fact of its being immediate, relieve the bankrupt from any imputation of fraud.

1015. Therefore, a second-class certificate, with long suspension, would rather carry the imputation of fraud than a third class directly granted?

Yes:

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Yes: the question of class is generally determined after the question has been determined whether a man should have an immediate certificate or not. It is not unusual for those who apply for a certificate when the Court has given its judgment upon the question of an immediate certificate or a suspension, to ask the learned Commissioner what the class is to be at the expiration of the time, showing, therefore, that the first struggle is for an immediate certificate.

1016. Do you conceive there is such an uniformity of view among the various Commissioners, that you can say that one idea runs through the classification?

It is difficult to answer that question. I believe there is the same anxiety on the part of all the learned Commissioners to do substantial justice between the suitors; but some men, from the constitution of their minds, look differently upon the acts of bankrupts from what others do. I can tell from my experience what certificate Commissioner A. would grant, which would probably be different from what Commissioner B. would grant under the same circumstances.

1017. *Chairman.*] How do you come to that conclusion, by looking to your knowledge of the bearing of the minds of the Commissioners, or the merits of the case?

From the bearing of the Commissioner's mind: one or two of the Commissioners are indisposed to apply the law severely or stringently.

1018. *Earl of Harrowby.*] Some are inclined to look with more severity on the calamities of trade, attributing them more to misconduct or mismanagement than others?

Yes.

1019. Others would look upon them more as the result of misfortune?

Yes.

1020. And you get to know pretty well that there is that current of opinion in one man's mind rather than in another's?

Yes; if the case be a flagrant case, there can be no possible question that there must be a suspension for a longer or a shorter period.

1021. Do you think the morals of trade have improved or not under the classification system?

I think they have.

1022. That it is considered as a moral standard?

Yes.

1023. And of great value?

Yes.

1024. *Lord Overstone.*] Is not the predominant fault in trade the over granting of credit?

Yes; I think if creditors took half the pains to inquire into the position and capacity of their debtor before they trusted him that they do to find fault with and punish him afterwards, trade would be in a much more wholesome condition than it is at present.

1025. *Lord Brougham and Vaux.*] You were understood to incline towards the opinion, that, instead of any specification, as there is now in Schedule (Z.), there ought to be merely first, second and third classes in each case, grounded upon the consideration of the previous conduct of the bankrupt both before and after his bankruptcy, his conduct as a trader?

Yes.

1026. You incline towards that?

Yes; I think the words are felt to be an incumbrance as they now stand. It can hardly be said that any bankruptcy or insolvency is the result of unavoidable losses and misfortunes; for a man may decline to go into business at all, and thereby avoid the losses and misfortunes incident to trade.

1027. Do you consider that the words first, second and third, would be sufficient to operate on the mind of the trader, in the first place, without any further specification?

Yes, without any other specification than that which you have indicated, viz.,

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Mr. E. Lawrence. having regard to his conduct as a trader, because that really includes every thing, his personal expenditure, as well as his trade speculations.

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1028. Would that be sufficient, the difference between first, second and third class, irrespective of the certificate to direct his attention to the ground of giving him a second rather than a first, or a third rather than a second?

I think it would, because the ground on which the judgment of the Commissioner had proceeded, would be known to those who were interested at the moment, the creditors; and if it became important to ascertain afterwards what had been the conduct of the bankrupt, that inquiry would be made, which Mr. Reed has referred to.

1029. You are now talking of the effect of this on the creditor, that is, its effect on the trader, the bankrupt himself?

I think the bankrupt would prefer it without the words which at present exist.

1030. Do you think the bankrupt would be equally deterred from malpractices by the words being kept so general as first, second and third?

I think so; I do not imagine that any man has the prospect of bankruptcy immediately before him when he goes into trade, still less its remote consequences, such as certificate, and its classification. I think the struggle for the certificate arises when a man becomes bankrupt; and the chances of getting a certificate of a high class do undoubtedly depend very much upon the assistance which he renders his assignees in realizing his estate, and in investigating debts tendered for proof.

1031. *Chairman.*] That would be met by the words, "by his conduct as a trader both before and after the bankruptcy"?

I believe the words "and after his bankruptcy," were introduced advisedly, for the purpose of holding out to the bankrupt an inducement to assist his assignees; and it is not unusual for the Commissioner, where the case weighs in the balance, to give the bankrupt the benefit of his subsequent conduct as an indication of the honesty of the man's intention to make all the reparation he can to his creditors: I think it is holding out to him a premium to expiate his mercantile offences after his bankruptcy.

1032. *Lord Brougham and Vaux.*] Do you consider that the creditors also seeing that the grant was of a first, second or third class, without anything in the Schedule to specify more particularly what first, second and third meant, that that would be sufficient, as a general rule, in considering whether or not the grant should take place?

I think it would; I think there are very many cases, such as those indicated by Mr. Reed, in which the conduct of the bankrupt has not been so grave as to call on the creditors to ask the Commissioner to suspend his certificate, but yet where it has been so objectionable as to improvident, rather than reckless trading, or excessive personal expenditure, that the justice of the case is met by a certificate of the third class, and I have met with many such cases. Mr. Reed has represented creditors, and I have represented the bankrupt.

1033. *Earl of Harrowby.*] Would the Commissioners feel more or less difficulty in consequence of the omission of the words in classifying the parties brought before them?

I think they would have less difficulty in classifying if the words were omitted.

1034. They would not feel at a loss for want of guidance?

I think the conduct of the bankrupt would be a sufficient guide to them as to the classification; and both the creditors and the bankrupt might safely rely on their discretion.

The Witness is directed to withdraw.

Mr. Commissioner
R. G. C. Fane.

MR. COMMISSIONER ROBERT G. CECIL FANE is called in,
and further examined as follows:

1035. *Lord Brougham and Vaux.*] IN your evidence the other day, you mentioned that, according to the best of your recollection, you had granted a first-class certificate in not more than one case in twenty that came before you?

Yes.

1036. Upon

1036. Upon looking further into the matter, do you find that was an incorrect statement? *Mr. Commissioner R. G. C. Fane.*

I have had a return made to me by my clerk of all the cases which have come before me between June 1851 and June 1852, and the result of those cases is that I granted a first-class certificate in one case in every five-and-a-half.

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1037. Have you any reason to believe that that was other than the average of the former year and the year after?

Not the smallest; but every reason to believe it was a fair average.

1038. Since 1849?

Yes.

The Witness is directed to withdraw.

MR. JOHN LINKLATER is called in, and examined as follows:

Mr. J. Linklater.

1039. Lord *Brougham and Vaux*.] ARE you a solicitor?

Yes.

1040. Have you practised as a solicitor in the Bankruptcy Court since the Act of 1849 passed?

I have had considerable experience since that period.

1041. Did you practise there before 1849?

I did.

1042. How long had you practised before?

Several years.

1043. What is your opinion on the classification of certificates; does it operate favourably or unfavourably?

I have no doubt that the classification of certificates is very desirable. I think it has a very salutary effect on the conduct of bankrupts, not only after they become bankrupt, but while they are carrying on their trade.

1044. Is that the result of your experience and communication with your clients?

It is.

1045. Have you heard the evidence given by Mr. Lawrance?

I have.

1046. Do you, generally speaking, agree with or differ from him?

I agree with almost all the observations of Mr. Lawrance.

1047. Do you on any material point differ with him?

I do not recollect at the moment any material point of difference.

1048. Do you consider that it would be advantageous, omitting the specification given in the Schedule of the description of the three classes, if general words were prefixed with such grant of the certificate, having regard to the conduct of the bankrupt as a trader before and after his bankruptcy, and then granting a certificate of first, second or third class, that that would be an improvement?

That is the view which I entertain of the subject: it appears to me that the present mode of classification is highly objectionable. It happens by no means unfrequently that a bankrupt who has been guilty of gross fraud, whose certificate is suspended for a considerable period, but who ultimately obtains a certificate of the second class, is placed in a better situation than a man who has been guilty of no fraud, but the circumstances of whose trading render it necessary for the Commissioner, according to the language of the present Act of Parliament, to grant a certificate of the third class only.

1049. Does it appear to you, as you consider that the present mode of classification is objectionable, that any other mode better than the present can be suggested, retaining the principle of classification, which would be better than the present, except the mere omission of the specification, and the making it No. 1, 2 or 3?

I have given the subject very much attention, and it appears to me that it would be impossible to frame any language within a moderate compass sufficient to com-
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prise all the subjects by which the Commissioner's decision should be guided in coming to a conclusion. His judgment should be formed upon the general conduct of the trader, not having regard to one particular act, or one particular offence only.

1050. Do you consider that, by increasing the number of classes, instead of three, making it four or five, and having a specification of each, that would be an improvement on the present, or that that could easily be done?

I think the distinction would be so refined, that it would in truth do away with the benefit derived from the present classification.

1051. Suppose no change were made in the present classification at all, and that the question was between giving it up and retaining it, which would you prefer?

I speak with the greatest possible confidence as to the effect which the present classification has upon the conduct of traders: I am quite satisfied that it has the effect of deterring many men from fraud and impropriety, and is also a great incentive to exertion on the part of bankrupts in the administration of their estates pending their progress through the Court.

1052. Is that the result of your communications with and knowledge of the proceedings of your clients?

Entirely so.

1053. Is it the result of your communications with and knowledge of your clients, both creditors and bankrupts?

I speak more positively with reference to my communion with bankrupts.

1054. What is your opinion with reference to the effects of classification upon other parties, creditors?

I think the creditors would be better satisfied if the classification of the certificate depended upon the propriety or impropriety, and the morality, as it were, of the bankrupt's trading. The present classification is not governed by the general conduct of the trader, but is limited to the inquiry whether, from some particular cause, the bankruptcy may be considered to have arisen wholly or partially from unavoidable losses and misfortunes.

1055. Do the traders regard the classification as it at present stands, even if it were not improved, as a great improvement upon the former system?

Undoubtedly, and one of considerable importance.

1056. Are you aware whether they would prefer it with the improvement now suggested by Mr. Reed, and Mr. Lawrance and yourself?

I cannot say that I have had much conversation with them upon that subject.

1057. Are you aware whether the amount of bankruptcy in Court has been lessened in consequence of the classification of certificates?

I believe not; I should rather think that the classification of certificates would have a different effect, because creditor and bankrupt regard the granting of a low class of certificate as a punishment, and it would therefore be considered as one of the means by which creditors might obtain redress for the injury that had been done them.

1058. *Chairman.*] To what do you refer the diminution in bankrupts?

It is very difficult to suggest a reason for the diminution, because I believe from all time creditors have been averse to the Court of Bankruptcy; greater facility has of late been given to compositions and private arrangements, and that may have tended to reduce the number of bankruptcies.

1059. *Lord Brougham and Vaux.*] In what way have greater facilities been given?

Under the Bankrupt Law Consolidation Act of 1849.

1060. *Chairman.*] Do you believe that those compositions have been very much resorted to?

Since that period very much.

1061. In large bankruptcies or small ones?

Comprehending both classes. Will you permit me to observe, with reference to a question put by the Earl of Harrowby, whether a bankrupt would prefer having a third-class certificate immediately, or a second-class certificate suspended, that

I have

I have no hesitation in speaking confidently upon the subject, and that bankrupts generally would prefer an immediate certificate of the third class to a second class.

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1062. Is that without reference to his position in the mercantile world?

Without reference to any circumstances, because a suspension of a certificate is regarded as a slur on the bankrupt's moral character; whereas granting a third-class certificate has reference only to the circumstances which have occasioned the bankruptcy.

1063. Lord *Brougham and Vaux*.] Does the suspension of the certificate, appearing on the face of the certificate, operate as a permanent slur, compared with an immediate third-class certificate on the party who receives it?

No doubt it does, and much more than the granting of an immediate certificate of the third class.

1064. The grant of an immediate certificate of the third class operates less as a special stigma on the bankrupt than a suspended certificate of the second class?

Yes: the friends of a bankrupt inquire whether he has received his certificate or not; if the answer be that his certificate has been suspended, it conveys at once imputation against his character; if, on the other hand, he has received an immediate certificate, his friends do not trouble themselves to inquire into the causes which have reduced it to the third class.

1065. Earl of *Harrowby*.] What should you say is the effect on the bankrupt's character and conduct of the receipt of a certificate of the third class?

The character and conduct of the trader, as the question stands at present, have little to do with the question; it may be, that a man has a loss in trade not occasioned imprudently, but by misfortune, while his conduct may in other respects have been grossly fraudulent; but the bankruptcy having arisen partly from unavoidable misfortunes, he would be entitled to a second-class certificate.

1066. Are you not assuming that he has got his certificate; if his conduct is grossly fraudulent, he would not have his certificate at all?

A man who has been guilty of a fraud, may still receive his certificate.

1067. Not fraud in trade?

Yes, fraud in trade: the 256th section, enumerating the offences of which a bankrupt may be guilty, shows that he may have committed one or more of those offences, and yet that his certificate may be suspended only: I may mention a case which was before the Lords Justices recently, where the question of fraud on the part of a bankrupt was much discussed, and Lord Justice Turner said, "If you are to refuse this bankrupt his certificate, what are you to do with a man who has been guilty of frauds ten times the number?"

1068. Presuming thereby that fraud was no obstacle to the reception of the certificate?

Yes; although undoubtedly it would be a reason for the suspension of the certificate.

1069. *Chairman*.] Supposing the fraud be such as, having regard to his conduct in trade, that he ought not to have a certificate, he would not have it?

If you refer to the nine offences enumerated in the Act of Parliament, you will find they are offences of a very serious character, and yet the commission of those, as the law stands at present, is not enough absolutely to prevent the Commissioner granting a certificate.

1070. Earl of *Harrowby*.] There may be ground for suspension?

Yes.

1071. As to being ground for suspension, they are not necessarily a ground for withholding a certificate at all?

No.

1072. Lord *Brougham and Vaux*.] Supposing a trader purchased goods, and before paying the price, sells those goods again at an inferior price, and pockets the money, what would be done with that trader according to the present practice?

I am able to speak from an intimate acquaintance with a case which was stated by the Commissioner, who decided it to be of the grossest possible description; it was a case in which a wine-merchant had for three years purchased large quantities
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of wine of most respectable houses at low prices, and within a week after getting the dock warrants in his possession, he had invariably pledged them with wine-brokers; he had allowed those wines and spirits to be sacrificed at losses in many cases of upwards of 50 per cent. His losses during the three years were upwards of 8,600*l.* by those means: he had made little or no profit on any one of his transactions, and the Commissioner wholly refused his certificate. The bankrupt appealed to the Lords Justices, and the Lords Justices held, that, inasmuch as he had not purchased the wines for the mere purpose of pledging, and misappropriating the money, but had pledged them for the purpose of enabling him to meet his engagements in trade, the refusal of the certificate was too serious, and therefore granted him a certificate of the second class, after a suspension of 18 months only: I speak with some doubt as to the certificate being of the second or third class.

The Witness is directed to withdraw.

J. Campbell, Esq.

JOHN CAMPBELL, Esquire, called in, and examined as follows:

1073. *Chairman.*] ARE you Chief Registrar of the Court of Bankruptcy?
 I am.

1074. Were you Chief Registrar before this Act?
 No; but I have been a Registrar since the institution of the Court in 1832.

1075. Have you observed the operation of the law as regards the classification of certificates?
 Yes.

1076. State to the Committee what is the result of your experience?
 As far as my experience enables me to judge, I am unfavourable to the classification of certificates.

1077. Will you state to the Committee on what ground you have come to that conclusion?

I consider that the alteration of the law, which took place in 1842, already operated sufficiently severely against the bankrupt. Previously creditors had the power of granting the certificate. I think that one gathers from the evidence given before the Commission of Inquiry in 1840, that it was the intention of those who took an active part in promoting the alterations made with respect to the certificate, that the law in future should be more merciful to bankrupts. Since 1842 I think that the operation of the law has been unfavourable to the bankrupt; that the law and the judgments of the Commissioners have dealt more severely with the unfortunate trader than when he was left, as before, to the mercy of his creditors: the Act of 1842 gave the Commissioner the power of refusing or suspending the certificate, and of annexing such conditions as he pleased to it. These provisions were partly borrowed from the Scotch law of sequestration, which, after a refusal on the part of the creditors to sign, gives power to the Sheriff, or the Lord Ordinary, to discharge or withhold the discharge, or to annex such conditions as he thinks fit, but not to suspend. I consider the mark of the second or third class of certificates, which is almost invariably coupled with suspension, to inflict an additional hardship on the bankrupt: besides the stigma which has been alluded to respecting these classes, there is one substantial evil from which the bankrupt suffers, which has not been called to your attention: the 195th section of the Bankrupt Law Consolidation Act enacts, that where the Commissioner only awards a certificate of the second or third class, he shall have the power to reduce the statutable allowance.

1078. *Earl of Harrowby.*] Is that power acted upon of reducing the statutable allowance?

I think seldom, because the statutable allowance can never be made in any case except where there is a good dividend, which covers a multitude of sins.

1079. It is not a very important aggravation?

Those cases are not of very frequent occurrence in which the statutable allowance is granted.

1080. *Chairman.*] Have you anything else to state?

I think

I think there is also a hardship on the bankrupt by the 62d of the Rules and Orders made in pursuance of the Act of 1849, by which the bankrupt cannot appeal from the decision of the Commissioner without depositing a sum varying from 10*l.* to 40*l.*, according to the discretion of the Commissioner, or, where the Commissioner gives no direction, a fixed sum of 20*l.*, with the Chief Registrar, before he can prosecute any appeal before the Lords Justices. When a man has just sworn that he has given up every farthing of his property, it seems hard to put those terms on him before he can seek redress from another tribunal.

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1081. Lord *Brougham and Vaux*.] Have you any doubt that it was absolutely necessary to make that change in 1849, vesting that power of the certificate in the Court, and not in the creditors?

As the law then stood, I think some alteration was imperatively necessary: changes had been proposed before, and in 1759 an excellent suggestion was made by Mr. Green, a Commissioner of bankrupts, who was examined before a Committee of the House of Commons, and who proposed that where creditors refused to sign, power should be given to summon them before a Commissioner to show cause why they refused to sign. The same principle was subsequently adopted by Sir Samuel Romilly in a Bill introduced in 1809, but giving an unreasonable length of time, namely, two years, before the unwilling creditors could be summoned to show cause. If that power had been granted in 1842, with the improvement that creditors who refused to sign might be summoned in a short time to show cause why they withheld the certificate from the bankrupt, and if the allegations were sufficient that their hostility arose only from corrupt motives or vindictive feelings, and the Commissioner had thereupon been empowered to strike out from the list the names of such harsh creditors, I think that greater justice would have been done to the bankrupt. Creditors are, in fact, better judges of the commercial conduct of the bankrupt than the Commissioner, and I certainly think that they are generally more merciful.

1082. Was not that one of the reasons for the change that was made in 1842, that in some cases the old law pressed too hard upon the bankrupt, but that in other cases it pressed hard on the public, by the careless granting of certificates?

I think that creditors were remarkably lenient.

1083. *Chairman*.] Have you had an opportunity of talking the subject over with legal men and others?

Yes; I have a communication from the country, from one of the Registrars, on various points of the Act which your Lordship has brought in. It is from Mr. Lee, who is Registrar of the Court of Liverpool, and who was under the old system a Commissioner of Bankruptcy at Birmingham: he thus writes: "Another grievance much complained of by the respectable traders who might be induced to seek relief in the Bankruptcy Court are class certificates. It is well known that different Commissioners have widely different views of right and wrong, and men of character are afraid to trust themselves to this uncertainty; they feel that the most honourable transactions may chance to be so perverted or disguised, as to appear disgraceful, and frequently a case occurs beyond the power of a bankrupt to explain or clear up. Something is urged against him which he has no idea would need explanation, and he has to defend, perhaps, the whole transactions of his life, and very often for one small slip or unexplained transaction, his certificate is refused, or is given as one of the third class." In explanation of the latter part of these remarks, I ought to state, that the bankrupt has no notice of the ground of opposition that will be offered to his certificate, and that the Assignees are not required to give any notice of opposition at all. Some very good observations respecting the classification of certificates were made by an impartial and intelligent critic soon after the passing of the Act.

1084. Who is the critic?

The observations to which I refer are to be found in "A Lecture or Reading on the recent Bankruptcy Act, 12th & 13th Victoria, chapter 106, delivered at Lincoln's Inn, on the 28th of January 1850, by John Fraser Macqueen, Esq.," and are as follows: "It now only remains to consider a matter which is placed, in some respects, on an entirely new footing by the recent Act, a matter of great interest and concern, I mean the operation of bankruptcy as regards the subsequent career and fortunes of the bankrupt himself, whose interests we shall find were watched by no delegate or representative in either House of Parliament.

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Gentlemen,

J. Campbell, Esq.
 9th May 1853.

Gentlemen, the avowed principle of the law is, that a bankrupt, who in his trade has conducted himself unobjectionably, who surrenders all to his creditors, and who conforms to the provisions of the Statute, by making a full disclosure of every thing material for the information of the assignees, shall be protected from the process to which his creditors might otherwise resort against his person, or against any property acquired by him subsequently to the period of his discharge. What is requisite to entitle him to this protection is a certificate, the awarding of which, formerly depended on the creditors, but now rests, and indeed for some years past has been placed exclusively in the hands of the Commissioners of Bankruptcy, to whom, by the recent Act, a most delicate and critical jurisdiction has been entrusted for the first time. For not only are the Commissioners to examine the trader's whole life, both before and after the bankruptcy, but they must likewise determine to which of three distinct classes his certificate is to belong: to a trader of very high character, whose bankruptcy has arisen from unavoidable losses and misfortunes, a certificate is to be awarded as of the first class: to a trader of tolerably good character, whose bankruptcy has not wholly arisen from losses and misfortunes, a certificate is to be awarded as of the second class: to a trader of indifferent character, whose bankruptcy has not arisen from unavoidable losses and misfortunes, but perhaps from carelessness and extravagance, without fraud, a certificate is to be awarded as of the third class. The Statute, so far as I can see, lays down no rule and furnishes no guide to govern or assist the Commissioner in the exercise of his most difficult and onerous discretion. A very little time will tell us how this system of granting classified or qualified certificates is to work. It has the merit of perfect novelty in this country, and is, perhaps, of foreign importation; a merchant in the city is said to have suggested it; it was no part, I understand, of Lord Brougham's plan, and there is nothing like it in any other branch of our jurisprudence. Whether the Commissioner, in judging of the conduct of a trader, is to proceed on moral or on legal grounds, or on a mixed consideration of both, is not stated. He has a task before him, which can in but few instances be satisfactorily performed; but even if it were in every case practicable to gauge the integrity of a bankrupt with the nicest exactitude, or to weigh it in the finest scales, it may be doubted whether the operation would always be of use. For what good end is to be gained by attaching a permanent brand or stigma to a man who obtains a certificate of the second or of the third class? Is it for punishment, or is it for example? If for punishment, it is without trial; and if for example, it is without edification. What seems odd is, that in each of the three cases the terms of the certificate are precisely the same. A certificate, number three, gives as much protection to the bankrupt as a certificate number two or number one; the only difference is in the label or title; and that difference may be either a lasting distinction or a lasting slur, at the option of a single Commissioner, acting upon his own impressions, without the aid of a bar or a jury. What security have we in such a case for uniformity of decision? The Commissioner at Leeds may proceed on moral grounds, the Commissioner at Manchester on legal. The one may have extremely rigid, the other comparatively easy notions of commercial integrity. Thus the unhappy bankrupt's reputation and standing in the world will, in many cases, be a question of geography. What appears to make the thing worse is, that there are, so far as I can see, no directions in the Act requiring the Commissioners to state the grounds of their decision, so as to give the bankrupt some chance of redress upon appeal. Upon the whole, if this matter had not been so settled by the wisdom of the Legislature, I should have thought that the scheme of classifying certificates was an attempt at overmuch refinement in the affairs of common life. I understand it has already had the effect of deterring respectable persons in commerce from resorting to the Court of Bankruptcy; persons who would have been glad of its assistance, were they not scared away by the terror of a second or third-class certificate."

1085. Lord *Brougham and Vaux*.] Do you adopt the argument you have just read from Mr. Macqueen's lecture?

I agree generally with Mr. Macqueen in his arguments.

1086. Do you adopt that part of it, as to which we have had the evidence of the Commissioners and others, in which he objects to the certificates from the hardship of the bankrupt's position, on whom a permanent brand is fixed by the class being second or third, for instance?

I think

I think the third class is considered as a stigma, coupled with the suspension it *J. Campbell, Esq.* is a very severe punishment.

9th May 1853.

1087. The question is between the brand which is said to be fixed by the certificate, the effect of the classified certificates, and the granting of certificates without any classification: is it not a brand precisely of the same description, though not that same particular brand, if a man gets into trade after obtaining a certificate suspended, whatever the class may be?

I have already stated that I considered that the power of suspension introduced into the Bankrupt Law in 1842 was severe upon bankrupts; the punishment of the second and third classes superadded in 1849 had, of course, the effect of making the ordeal of the Court of Bankruptcy to be more dreaded.

1088. Suppose classification abolished altogether, and that we recurred to the law as it was between 1842 and 1849, and then a man had his certificate without saying of what class, but suspended, does not that certificate bear on the face of it to be a suspended certificate?

The certificate states the period for which it has been suspended.

1089. And uses the word "suspended"?

Yes.

1090. Is not that *pro tanto* a brand, to use the learned lecturer's expression, just as much as the third class being specified is a brand?

Undoubtedly, with the additional injury to the bankrupt, that he cannot re-enter trade during its continuance.

1091. The question had reference to its merely operating as a brand?

If a bankrupt has been suspended for three years, the commercial world must know that the Commissioner has seriously disapproved of his conduct.

1092. Then although it should be perfectly consistent with your opinion, which was against the Act of 1842, is it consistent with the opinion of those who are for the Act of 1842, and against the change of 1849, to say that a brand is affixed by force of the classification, which would not exist without the classification?

It inflicts an additional punishment.

1093. *Earl of Harrowby.*] Do you agree in the view stated, that the suspension of a certificate involves, in public estimation, a greater impression of fraud on the part of the bankrupt than the class assigned?

Since the Act of 1849 came into operation, I do not remember a single case in which they did not go together.

1094. Do you mean to say, that in every case where there is a third class there is also suspension?

In every case that I can remember.

1095. That the third-class is never granted at once?

I do not remember a case.

1096. *Chairman.*] Therefore it is an additional punishment?

Yes.

1097. *Earl of Harrowby.*] Do you consider there is no separating the two classes; that they always go together?

There may have been cases, but I do not remember them.

1098. You can give no opinion as to the point whether suspension implies an impression of fraud more than the classes?

I think that a creditor would very likely, if he saw a bankrupt get the lowest class, consider that a greater stigma than suspension.

1099. *Chairman.*] Is not suspension always a question of degree, whether it be for three months or not; if you talk of suspension for three years, is not that a very gross case?

I think there are frequent cases of one, two and three years' suspension.

1100. *Earl of Harrowby.*] Upon the back of such a suspension a third-class certificate adds little to the injury?

(196. 4.)

q 2

After

J. Campbell, Esq.
 9th May 1853.

After a suspension of three years it would seem to follow that the certificate should be only of the third class.

1101. Is not that certificate announced when it comes as a suspended certificate?

It is not announced in the Gazette as a suspended certificate.

1102. But it is on the certificate?

It is stated on the certificate that the Commissioner suspended his certificate for such a time.

1103. Is there greater notoriety assigned to the fact of the class than to the suspension?

There is, by the announcement in the Gazette.

1104. Lord *Brougham and Vaux*.] Might not the fact of the suspension be stated in the Gazette, as well as the class of the certificate?

Certainly.

1105. *Chairman*.] Would that not operate as an additional punishment?

It would.

1106. Was not the object of suspension to punish the man for his offence, and then to set him as it were free; he could not get free from knowledge by the parties of his offence; but he was started, like any other person who had misconducted himself, freely into the world after he had suffered his punishment?

So it strikes me.

1107. Does not the third class operate in its effect as an enduring and continuing punishment?

I apprehend so.

1108. *Chairman*.] How does it endure more than the suspension, save and except it does not appear in the Gazette?

Because the punishment expires with the term of suspension; but the stigma of the third class having had greater publicity, is likely to be remembered longer.

1109. Supposing a man be imprisoned six months for a fraud, being prosecuted for a fraud in one of the courts of common law, and suppose the sentence is six months' imprisonment for that fraud, that does not appear in the Gazette anywhere, and yet does not that operate as a stigma on that man for the rest of his life?

Certainly.

1110. Is it not meant to operate so; is not the object of the punishment to deter others from offending in the like behalf?

Certainly; but it makes it more severe when he has the double punishment—instead of the single.

1111. But suppose he has a second-class certificate, and is suspended, then there would be very little punishment in the class of certificate, but the punishment would be in the suspension?

Yes.

1112. *Chairman*.] Supposing a man to have first class suspended?

The case might arise. On this part I should wish to read an observation by Mr. Commissioner Ayrton, of the Court of Bankruptcy at Leeds: "If the classification is preserved, it appears to me that an alteration should be made by which the class should depend on general conduct, and should not, as at present, be confined to the single point of whether or not the bankruptcy has been caused by unavoidable loss or misfortune. In a case before me some time ago, I refused a certificate altogether on account of a very fraudulent immoral breach of trust; but if that had not been a sufficient cause for refusing, or if it had been suspended for three years, then the certificate must have been of the first class, as the bankruptcy was owing to unavoidable misfortune."

1113. Lord *Brougham and Vaux*.] You have spoken of the Act of 1842; has not the granting of certificates been much less frequent since that Act than it was before; has it not diminished the number of certificates?

I cannot speak positively; but my impression is that more bankrupts have had their

their certificates refused by the Commissioners than under the whole system by *J. Campbell, Esq.*

9th May 1853.

1114. What would you say was the effect of the classification in 1849; has not that also tended to lessen the careless granting of certificates?

I think not, because the Commissioners had to inquire into the whole conduct of the bankrupt by the Act of 1842.

1115. Do you not think that the classification directs the attention of the Commissioner more to the subject of the bankrupt's conduct than it did before?

He was directed by the Act before to take into consideration the whole of the bankrupt's conduct, and to refuse or to suspend, or to annex such conditions as he thought fit.

1116. *Chairman.*] And he still is so?

Yes.

1117. *Lord Brougham and Vaux.*] Do you not consider that there is a difference between that general direction to take the bankrupt's conduct into his account before he decides the question of certificate or no certificate, suspended or immediate, that there is beyond that a further exigency on the Commissioner having to consider also to which class the certificate should belong, that it will direct his attention more to it?

It gives the Commissioner a very difficult and painful duty. If the words in Schedule (Z.) were strictly construed, it would be a mere question whether the bankrupt has been lucky or unlucky; but in practice his conduct is always taken into account.

1118. But, practically speaking, has not the Commissioner, being instructed by the Act, called on by the Act, and the discussion arising before him, to which class the certificate shall belong, the greater necessity for inquiring minutely into the circumstances of the bankrupt, and the bankrupt's conduct, than he would have in a mere question of immediate or suspended certificate, were that to be before him?

I apprehend not, because the question of suspension was a very important one, and the Commissioner was bound not to suspend the trader's certificate for two or three years without minutely inquiring into the whole of his conduct.

1119. Then you do not apprehend that since the classification of 1849 there has been more consideration given to the particulars of each case, and a greater disposition to refuse immediately the certificate?

I have not observed any difference.

1120. *Chairman.*] As the law stands, do you consider that the Commissioner has to make up his mind on certificate or no certificate, where there is no condition of suspension, irrespective of the classes?

He has.

1121. Then, after he has decided that there is to be a certificate, he then has to consider, not generally as to the man's conduct, but simply with regard to unavoidable losses and misfortunes, whether he should have his certificate of the first, second or third class.

Yes.

1122. *Earl of Harrowby.*] Do you believe that that is the practical working of the Act of Parliament, or merely a statement of its literal terms?

I think that the invariable practice of the Court is, to consider, first, whether the certificate is to be granted at all; whether it is to be suspended for a certain period of time; and, last of all, comes, when it is granted, of what class it is to be granted.

1123. Do you think, from your observation on the course pursued by the Commissioners, that they do not take the whole circumstances together into their consideration, but are somewhat influenced in their determination of granting the certificate by having within their reach a lower class within which they can place a bankrupt?

I think not; I think the decision is irrespective of the classes.

1124. Then you think that the Commissioner never gives a certificate where he conceives that fraud has been mixed up with the transactions of the bankrupt?

(196. 4.)

Q 3

He

J. Campbell, Esq.
9th May 1853.

He cannot in gross cases, being restrained by the enactments against fraud in the 256th section of the Act. There are nine offences specified there, in which he is absolutely precluded from giving a certificate.

1125. Do you conceive that practically the working of the Act is, that where fraud is part of the transactions of the bankrupt, he is uniformly refused a certificate?

No; I think there are minor degrees of fraud which may, in the discretion of the Commissioner, be more lightly dealt with than those specified in Clause 256, which absolutely exclude from the certificate.

1126. There is a large class of frauds in which the Commissioner has to exercise his unfettered discretion as to whether he should refuse him or admit him in the lower class?

Yes.

1127. Lord *Brougham and Vaux*.] For instance, the same case which you said was a case of fraud?

That case was quoted by another witness.

1128. Earl of *Harrowby*.] But you consider where a discretion must be left with the Commissioner, his power of giving a certificate of a lower class will in some cases induce him to grant a certificate, at least, rather than withhold it altogether.

I cannot well answer that question; but I think that a Commissioner ought not to be influenced by such a consideration.

1129. Lord *Beaumont*.] Do you think the clause in the Act, with regard to frauds, enumerating them, does not embrace every possible species of fraud?

No.

1130. Therefore it is possible, acting within the Act, to grant a certificate, even although fraud has been committed?

Where the Commissioner's discretion is not limited.

1131. Is it possible to act within the meaning of the Statute, and to grant a certificate, even although a fraud has been committed?

I apprehend that where the fraud was of a minor description, the Commissioners would grant the certificate with suspension.

1132. Lord *Brougham and Vaux*.] But then, in that case they would grant it of the third class?

Yes.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned till Thursday next,
Twelve o'clock.

Die Jovis, 12^o Maii 1853.

LORDS PRESENT:

The LORD CHANCELLOR.
Marquess of SALISBURY.
Lord BEAUMONT.

Lord BROUGHAM AND VAUX.
Lord OVERSTONE.
Lord ST. LEONARDS.

The LORD ST. LEONARDS in the Chair.

THE following Communications received from Mr. Commissioner Fonblanque and Mr. Commissioner Holroyd are read, and considered.

12 May 1853.

Clause XII. to stand thus:—

The Certificate of Conformity awarded to a bankrupt shall be denominated of the First, Second or Third Class, according to the judgment which the Commissioner shall have formed of his conformity to the law of bankruptcy, and to his conduct as a trader before as well as after his bankruptcy, and of the cause of such bankruptcy, and shall be in the form contained in the Schedule to this Act, so far as the same may be applicable; but in any particular case the Commissioner who shall award such certificate, if he shall upon his own motion think the bankrupt highly meritorious, may add thereto the following words: "And I further certify my approbation of the manner in which the said bankrupt has conducted his business." And it shall be further lawful for such Commissioner from time to time, if requested by the bankrupt, to endorse on his certificate the amount of any dividend paid by the estate of such bankrupt.

Form of Certificate to be the same as in the Consolidation Act, down to the words "before as well as after his bankruptcy;" then add, instead of the present words, "and to the cause of such bankruptcy, I did then and there find the said bankrupt entitled to such certificate, and did allow the same as of the class."

JOHN S. M. FONBLANQUE.
EDWARD GOULBURN.

Clause XII. to stand thus:—

The Certificate of Conformity awarded to a bankrupt shall be in the form contained in the Schedule Z. to "The Bankrupt Law Consolidation Act, 1849," except that the words "specifying the cause of his bankruptcy, and designating the Certificate in manner therein mentioned, as of the First, Second or Third Class, as the case may be," shall be omitted, and, in lieu thereof, in every case in which it shall appear to the Court that the conduct of the bankrupt, in his book-keeping, and in all other respects as a trader, both before and since his bankruptcy, has been highly meritorious, the Commissioner shall certify in the Certificate of Conformity to the effect following: "And I further certify, that the bankrupt is entitled to, and I do hereby award him a Certificate of the First Class;" and in every other case in which the Court shall award a Certificate of Conformity, the Commissioner shall certify in such Certificate to the effect following: "And I hereby certify, that the bankrupt is entitled to, and I do hereby award him a Certificate of the Second Class."

EDWARD HOLROYD.

Ordered, That this Committee be adjourned to Thursday the 26th instant,
Twelve o'clock.

R E P O R T

FROM THE

SELECT COMMITTEE

ON

COAL DUTIES (METROPOLIS);

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

APPENDIX, AND INDEX.

Ordered, by The House of Commons, to be Printed,
12 August 1853.

Lunæ, 14^o die Februarii, 1853.

Ordered, THAT a SELECT COMMITTEE be appointed to Inquire into the Operation of the Laws under which Dues or Taxes are levied on the introduction of Coals into the Metropolis and the Neighbourhood, the Mode of Collection, and the Expenditure of such Dues or Taxes.

Jovis, 17^o die Februarii, 1853.

**Committee nominated of—*

Sir John Shelley.
Mr. Masterman.
Sir B. Hall.
Mr. Miles.
Mr. Lowe.
Mr. Ker Seymer.
Lord R. Grosvenor.

Sir William Jolliffe.
Mr. Headlam.
Mr. Deedes.
Sir James Duke.
Mr. Vernon.
Mr. Ewart.
Sir H. Meux.

Ordered, THAT the said Committee have power to send for Persons, Papers, and Records.

Ordered, THAT Five be the Quorum of the Committee.

Veneris, 18^o die Februarii, 1853.

Ordered, THAT Mr. Alderman Cubitt be added to the Committee.

Lunæ, 25^o die Aprilis, 1853.

Ordered, THAT Mr. Deedes be discharged from further attendance on the Committee, and that Sir Joshua Walmsley be added thereto.

Veneris, 12^o die Augusti, 1853.

Ordered, THAT the Committee have power to Report their Opinion, together with the Minutes of Evidence taken before them, to The House.

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R E P O R T.

THE SELECT COMMITTEE appointed to Inquire into the Operation of the LAWS under which DUES or TAXES are levied on the Introduction of COALS into the METROPOLIS and the Neighbourhood, the Mode of Collection and the Expenditure of such Dues or Taxes; and who were empowered to Report their Opinion and the Minutes of Evidence taken before them to The House:—HAVE considered the Matters to them referred, and have come to the following Resolution, which they agreed to Report to The House, together with the MINUTES OF EVIDENCE taken before them:—

Resolved,

THAT it is the opinion of this Committee that the Inquiry should be proceeded with in the next Session of Parliament.

12 August 1853.

PROCEEDINGS OF THE COMMITTEE.

Martis, 8° die Martii, 1853.

MEMBERS PRESENT :

Mr. Masterman.
Mr. Lowe.
Sir James Duke.
Sir Henry Meux.

Mr. Ker Seymer.
Sir William Jolliffe.
Mr. Vernon.
Sir John Shelley.

Sir JOHN SHELLEY called to the Chair.

Committee deliberate on the course of proceeding.

[Adjourned till Tuesday, 15th instant, at Two o'clock..

Veneris, 18° die Martii, 1853.

MEMBERS PRESENT :

Sir JOHN SHELLEY in the Chair.

Mr. Lowe.
Mr. Headlam.
Sir William Jolliffe.
Mr. Vernon.

Mr. Cubitt.
Mr. Masterman.
Sir Benjamin Hall.

[Adjourned till Monday, 7th April, at Twelve o'clock..

Jovis, 7° die Aprilis, 1853.

MEMBERS PRESENT :

Sir JOHN SHELLEY in the Chair.

Sir James Duke.
Mr. Cubitt.
Mr. Masterman.
Mr. Ker Seymer.

Mr. Ewart.
Mr. Miles.
• Sir William Jolliffe.
Sir Henry Meux.

Committee deliberated.

Mr. Benjamin Scott examined.

[Adjourned till Thursday, 21st instant, at half-past Twelve..

Jovis, 21^o die Aprilis, 1853.

MEMBERS PRESENT :

Sir JOHN SHELLEY in the Chair.

Mr. Miles.
Mr. Ewart.
Sir William Jolliffe.
Mr. Masterman.
Sir Henry Meux.

Sir B. Hall.
Mr. Vernon.
Mr. K. Seymer.
Mr. Headlam.
Mr. Alderman Cubitt.

Mr. *Edward Tyrrell* and Mr. *B. Scott*, examined.

[Adjourned to Thursday, at One o'clock.]

Jovis, 28^o die Aprilis, 1853.

MEMBERS PRESENT :

Sir JOHN SHELLEY in the Chair.

Mr. Masterman.
Sir Henry Meux.
Mr. Alderman Cubitt.
Sir J. Duke.
Mr. Miles.

Mr. Headlam.
Mr. Vernon.
Mr. Lowe.
Sir John Walmsley.
Mr. Ewart.

Mr. *B. Scott*, Mr. *Charles Rogers*, and Mr. *John Dickenson*, examined.

[Adjourned to Thursday, at One o'clock.]

Jovis, 5^o die Maii, 1853.

MEMBERS PRESENT :

Sir JOHN SHELLEY in the Chair.

Mr. Miles.
Mr. Ewart.
Lord R. Grosvenor.
Sir H. Meux.

Mr. Masterman.
Mr. Vernon.
Mr. Alderman Cubitt.

Mr. *John Dickenson*, Mr. *B. Scott*, and Mr. *J. R. Scott*, examined.

Committee deliberated.

[Adjourned to Thursday next, at One o'clock.]

Jovis, 12^o die Maii, 1853.

MEMBERS PRESENT :

Sir JOHN SHELLEY in the Chair.

Sir J. Walmsley.
Mr. Vernon.
Mr. Ewart.
Mr. Headlam.
Sir H. Meux.

Mr. Masterman.
Sir J. Duke.
Mr. Alderman Cubitt.
Mr. W. Miles.

Mr. *John Dickenson* further examined; Mr. *Benjamin Scott*, Mr. *Nicholas Wood*, Mr. *Harry Inskip*, and Mr. *James Scott*, examined.

[Adjourned to Thursday, 26th instant, at One o'clock.]

Jovis, 26^o die Maii, 1853.

MEMBERS PRESENT :

Sir J. V. SHELLEY in the Chair.

Mr. Miles.
Mr. Masterman.
Mr. Alderman Cubitt.
Sir J. Walmsley.
Mr. Ker Seymer.

Mr. Ewart.
Mr. Headlam.
Sir H. Meux.
Mr. Lowe.

Mr. B. Tyrrell, Mr. John Marchant, Mr. J. R. Scott, Mr. J. J. Gripper, and Mr. Henry Welton, examined.

[Adjourned to Tuesday, 31st, at One o'clock.

Martis, 31^o die Maii, 1853.

MEMBERS PRESENT :

Sir JOHN SHELLEY in the Chair.

Sir Joshua Walmsley.
Mr. Masterman.
Sir James Duke.
Mr. Ewart.
Sir H. Meux.

Mr. Lowe.
Mr. Alderman Cubitt.
Mr. Granville Vernon.
Sir Benjamin Hall.

Resolutions proposed by Sir J. Walmsley, read 1^o, as follows :

1. That neither the whole nor any part of the tax on inland coals, levied by the Corporation of London, save that which is carried into the water of the Thames, is by law pledged to form a constituent part of the London Bridge Approaches Fund; inasmuch as the 10 Geo. 4, c. 136, and the 11 Geo. 4, c. 76, which specify in detail the various duties on coal comprised in that fund, allude to no coal duties so pledged by the Corporation, but on coals imported or brought into the port of London or water of Thames.

2. That any right claimed by the Corporation of London of 4 *d.* per ton for metage, or an equivalent duty in lieu of metage, is confined to the port of London and water of Thames; for neither by prescription nor charter, nor by any Act of Parliament, have they ever exercised or possessed a right of metage on inland coal not so brought into the port of London.

3. That the duty of 1 *d.* per ton on coals brought into the port of London, granted by the 43 & 44 Geo. 3, for the express and limited purpose of constructing a free market for coals in London, under which Parliamentary grant, since perverted by various subsequent Acts of Parliament obtained by the Corporation, large sums have been levied, and continued to be levied, on inland coals, which ought no longer to be levied beyond the bounds of the metropolis, inasmuch as the proceeds of that duty are expended therein.

4. That it is adverse to the principles of free trade to obstruct the introduction of inland coals as an important necessary of consumption, and by the introduction of which the price of coals in the metropolis has been materially reduced, and the supply equalised.

5. That the complaints brought before this Committee by the inhabitants of Hertfordshire, and surrounding districts, of the injury to their trade by the recent extension of the duty on inland coals not entering the city of London or water of Thames, are well founded, and demand a prompt remedy.

The Committee deliberated, and instructed Chairman to prepare a Report.

[Adjourned.

Veneris, 12^o die Augusti, 1853.

MEMBERS PRESENT:

Sir JOHN SHELLEY in the Chair.

Mr. Masterman.	Sir Henry Meux.
Sir B. Hall.	Mr. Alderman Cubitt.
Sir W. Jolliffe.	Sir Joshua Walmsley.
Sir James Duke.	Mr. Lowe.
Mr. Vernon.	

Committee deliberated.

Resolved, THAT it is the opinion of this Committee that the inquiry should be proceeded with in the next Session of Parliament.

Ordered, To Report the Resolution, and Minutes of Evidence taken before the Committee, to The House.

Ordered, To Report.

EXPENSES OF WITNESSES.

NAME of WITNESS.	Profession or Condition.	By what Member of Committee Motion made for Attendance of the Witness.	Total Number of Days in London.	Number of Days under Ex- amination by Committee, or acting specially under their Orders.	Expenses of Journey to London and back.	Expenses in London.	TOTAL Expenses allowed to Witness.
					£. s. d.	£. s. d.	£. s. d.
Nicholas Wood	Engineer	Chairman	3	3	5 16 -	9 9 -	15 5 -

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Jovis, 7^o die Aprilis, 1853.

MEMBERS PRESENT.

Sir John Shelley.
Mr. Alderman Cubitt.
Mr. Ker Seymer.
Mr. Ewart.
Sir Henry Meux.

Sir James Duke.
Mr. Masterman.
Sir William Jolliffe.
Mr. Miles.
Sir B. Hall.

SIR JOHN SHELLEY IN THE CHAIR.

Mr. Benjamin Scott, called in ; and Examined.

1. *Chairman.*] ARE you from the office of the City Chamberlain ?—Yes ; I am the Chief Clerk to the Chamberlain.

Mr. B. Scott.

2. Do you produce some accounts that were ordered ?—The Chamberlain received an order through the Treasury, and we sent them in yesterday to the Lords of the Treasury. We had a letter from the Lords of the Treasury, requesting us to forward the accounts to them.

7 April 1853.

Jovis, 21^o die Aprilis, 1853.

MEMBERS PRESENT.

Sir John Shelley.
Sir William Jolliffe.
Mr. Alderman Cubitt.
Mr. Ewart.
Mr. Headlam.

Sir Benjamin Hall.
Mr. Masterman.
Mr. Vernon.
Mr. W. Miles.
Mr. Ker Seymer.

SIR JOHN SHELLEY, IN THE CHAIR.

Edward Tyrrell, Esq., called in ; and Examined.

3. *Chairman.*] YOU are the City Remembrancer ?—Yes.

4. Will you state to the Committee the different Acts of Parliament under which the various funds are raised ?—The first is the 5th and 6th of King William and Queen Mary, chapter 10, " An Act for Relief of the Orphans and other Creditors of the City of London."

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5. That is called the Orphans' Fund, is it not ?—Yes ; by that Act a variety of payments, in different ways, including a charge upon coals, formed a fund for the payment of a debt due to the orphans of the city of London.

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6. What is that debt?—The corporation of London, or rather the Lord Mayor and Aldermen, under the custom of London, had charge of the orphans' property of the city of London.

7. Of the citizens of London?—Yes; a large sum in their hands was, in the time of King Charles the Second, in the Royal Exchequer; that sum was seized by the Council at the time, and applied to the private purposes of the King or to other purposes; and the citizens of London from that period to the time of King William and Mary, made several efforts to get the money returned, which they did not succeed in doing until the Act of King William and Mary was passed.

8. What was the effect of that Act at the time?—The effect of that Act was, to make a charge upon all coals brought into the port of London of 4 *d.* per chaldron or ton for ever, and of 6 *d.* for the term of 50 years.

9. What was the debt due by the Crown at that time?—I cannot inform the Committee; the Chamberlain, or Mr. Scott, will be able to inform the Committee upon any question with regard to finance.

10. In point of fact, this charge of 4 *d.*, the coal tax, was to replace the money that had been seized by the Crown?—It was.

11. Are there in fact any orphans supported out of this coal tax?—Not now; the whole of the sum due to them has, by the operation of the fund, been paid off.

12. In point of fact, at this moment the corporation does not in any way relieve the orphans of the city of London?—No.

13. There is no such thing, is there?—No.

14. At what period was that debt paid off?—Mr. Scott will inform the Committee the precise period.

15. Is the tax still levied under the Orphans' Fund?—Yes; since the debt has been paid off it has been applied to public improvements, and is now called the London Bridge Approaches Fund.

16. In point of fact, is the Orphans' Fund now merged into the London Bridge Approaches Fund?—Precisely.

17. *Mr. W. Miles.*] That is by some amendment of the original Act?—Yes; by subsequent Acts.

18. *Chairman.*] No sums are now collected under the Orphans' Fund separately and distinct from the London Bridge Approaches Fund?—I think not; but with regard to questions of finance, they are not in my department; the City Chamberlain, or his chief clerk, Mr. Scott, will be able to answer the Committee as to these points.

19. With regard to the money produced by that tax of 4 *d.*, can you tell the Committee to what purposes it is applied?—It is applied for the purposes of the Improvement Fund; the London Bridge Approaches Fund.

20. Is it applied to nothing else?—To no other purpose.

21. *Mr. Alderman Cubitt.*] That 4 *d.* was to reimburse the city for the moneys seized by the Crown, which happened then to be in the Exchequer?—Or rather, I should say, to reimburse the orphans for the money for which the corporation were trustees.

22. *Chairman.*] What was the orphans' property?—The property of the orphans was property which had been paid in to the Chamberlain, in order that it might be taken care of till they arrived at their proper age.

23. *Mr. Ewart.*] Who paid it?—The corporation of London.

24. *Sir W. Jolliffe.*] Did those orphans stand in the position of wards of the city of London?—Yes; very much in that position.

25. *Chairman.*] At this moment the corporation do not take charge of any funds belonging to orphans?—None.

26. *Mr. W. Miles.*] How did they get rid of that office?—It was abolished by Act of Parliament.

27. *Chairman.*] By what Act was it abolished?—The Act of 5 & 6 of William and Mary. Probably under that Act the Committee would like to have the various other charges besides the charges upon coals.

28. In page 91 it is said that the public works and the improvements you have mentioned were effected out of the Orphans' Fund and the London Bridge Improvement Fund, thereby marking them as two distinct things. I understood you to say that the Orphans' Fund is practically merged in the London Bridge Approaches

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Approaches Fund?—Yes; some improvements were executed before the name of the fund was changed.

29. It is still necessary, for convenience, to keep up the two names?—Yes. If the Committee desire to have an account of the charges upon coals as they now exist, I apprehend there is no other mode of doing it, but by stating how they commenced.

30. *Sir W. Jolliffe.* The London Bridge Approaches Fund is not wholly composed of the Orphans' Fund, is it?—There are various other charges, besides the coal duties, which always formed part of the Orphans' Fund.

31. *Chairman.* Independently of those items, what others formed the London Bridge Approaches Fund?—The first was a sum of 8,000 *l.* per annum charged upon the city property; a certain sum charged upon the city aqueducts; 2,000 *l.* per annum upon the personal estates of the inhabitants of the city; 600 *l.* for 21 years upon the public lights; 2 *s.* 6 *d.* upon the binding of apprentices; 5 *s.* upon the admission of freemen; and 4 *s.* a tun upon wines.

32. Those last three items are exactly the same as are found in that which forms the London Bridge Approaches Fund, are they not?—Yes, they are. Those several sums which I have named formed, with the coal duties, in the first instance, the amount of the Orphans' Fund.

33. Do any revenues from Fleet Market come in there?—No, they came in by an Act long afterwards.

34. Was that the 10th and 11th of George the Fourth?—Yes, the 11 Geo. 4.

35. That applies to the London Bridge Approaches Fund alone, does it not?—Yes.

36. Are there any means of showing that there was, in point of fact, any repayment made to any orphan after those charges were granted to the corporation?—I believe it might be satisfactorily shown that every charge was paid off. The next Act is the 21st of George the Second, chapter 29, "An Act for the further Relief of the Orphans and others, Creditors of the city of London, and for other purposes therein mentioned." The object of that Act was to continue the duty of 6 *d.* per chaldron, or ton, upon coals, for 35 years longer, and also to charge the revenues of the city of London with the further sum of 2,000 *l.* per annum towards the fund. The next Act is the 7th of King George the Third, chapter 37, "An Act for completing the Bridge across the River Thames, from Blackfriars, in the city of London, to the opposite side, in the county of Surrey, and the avenues thereto on the London side; for redeeming the Tolls on the said Bridge and on London Bridge; for rebuilding the Gaol of Newgate in the said City; for repairing the Royal Exchange within the same; for embanking part of the North Side of the said River within certain limits; and for further continuing towards those purposes the imposition of 6 *d.* per chaldron or ton of Coals and Culm imported into the port of the said City, established by an Act of the 5th and 6th years of the reign of King William and Queen Mary; and also for carrying on the New Pavements in the City and Liberties of Westminster and parishes adjacent, and in the Town and Borough of Southwark, and for other purposes therein mentioned." By the 38th section of that Act, the duty of 6 *d.* per chaldron or ton was continued for 46 years; and also, by the 39th section, the city revenues were charged with 1,500 *l.* per annum to the Orphans' Fund for 46 years. The next Act is the 44th of King George the Third, chapter 27, "An Act for raising an additional sum of Money for carrying into execution several Acts for widening the Entrance into the City of London, near Temple Bar; for making a more commodious Street at Snow-hill; and for raising, on the credit of the Orphans' Fund, certain sums of Money for those purposes; and also for enlarging the powers of the said Acts." By section 11 of that Act, the duty of 6 *d.* per chaldron or ton upon coals was continued for five years and three quarters; and also, by the 12th section, the yearly sum of 1,500 *l.* on the city revenues was continued for the same period. The next Act is the 47th of King George the Third, session 2, chapter 68, "An Act for repealing the several Acts for regulating the vend and delivery of Coals within the Cities of London and Westminster, and Liberties thereof, and in certain parts of the Counties of Middlesex, Surrey, Kent, and Essex, and for making better provision for the same." By section 20 of that Act, a coal duty of 1 *d.* per chaldron or ton was imposed, for the purpose of purchasing lands for building a Coal Market.

37. Was it "chaldron or ton"?—Yes; in all the old Acts the words are

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"chaldron or ton." The next Act is the 10th of George the Fourth, chapter 136, intituled, "An Act for improving the Approaches to London Bridge." Under that Act the name of the fund was changed; it is called there the "Fund," in lieu of the old name of the "Orphans' Fund." By that Act, section 72, the duty of 6 *d.* per chaldron or ton on coals was continued for 21 years; and by section 74, the duty of 4 *d.* was also to form part of the fund. By the 11th of King George the Fourth, chapter 64, an Act intituled, "An Act to make further provisions for defraying the Expenses of making the Approaches to London Bridge and the removal of Fleet Market;" a duty on wines; on apprentices, freedoms, and agreements; and the several sums of 8,000*l.*, 2,000*l.*, and 1,500*l.* per annum; and half of the profits of Fleet Market, were applied to and formed part of the Improvement Fund.

38. That was in 1829, was it not?—In 1830.

39. Sir *W. Jolliffe.*] Was that the first time the wine duties were applied to this purpose?—No; they had always been applied. Indeed, the whole fund, from the time it ceased to be chargeable to the orphans, was applied to improvements.

40. Mr. *Ewart.*] All those that you have last recited, or a proportion of them, were applied to the London Bridge Approaches Fund?—Yes, by the 11th of George the Fourth.

41. Mr. *Vernon.*] Thereby embracing, in the London Bridge Approaches Fund, all those sources of revenue which formerly had been applied to the Orphans' Fund?—Precisely so.

42. Mr. *Ewart.*] Then there was an end of the Orphans' Fund?—The Orphans' Fund merged in the Improvement Fund.

43. *Chairman.*] There is no separate account, is there?—I believe there is a distinct account; a winding-up of the one account, and the commencement of the other account at that time. The next Act is the 1st and 2d of King William the Fourth, chapter 76, "An Act for regulating the vend and delivery of Coals in the Cities of London and Westminster, and in certain parts of the Counties of Middlesex, Surrey, Kent, Essex, Hertfordshire, Buckinghamshire, and Berkshire." By that Act, a duty of 1 *d.* per ton is continued for the purpose of the Coal Market; the duty payable under the charter to the corporation of London of 4 *d.*, is continued at 4 *d.*; and the two sums of 6 *d.* and 4 *d.* are continued at 8 *d.*

44. This is upon a ton, and not upon a chaldron?—By that Act, a complete change in the system was made; in the system of selling coals. Instead of being sold by measure, they were from thenceforth to be sold by weight.

45. What difference of charge was made in consequence of the difference between the quantity per chaldron and the quantity in the weight per ton; it did not continue, I presume, 4 *d.* per ton, as it had been 4 *d.* per chaldron?—In the one case, so far as the corporation of London were concerned, it continued the same; but so far as the two Improvement Funds were concerned they were varied from 10 *d.* to 8 *d.*

46. Can you give any reason why, if it was right that it should be varied between 10 *d.* and 8 *d.*, as regards the Improvement Fund, the corporation should continue to receive the sum of 4 *d.*?—It was for a good legal reason, independently of a variety of others, which I cannot give the Committee. Under their charter the Corporation were entitled to the sum of 8 *d.* for weighing coals, and in lieu of the 8 *d.* they consented to take 4 *d.*

47. For meterage?—Yes. The next Act is the 1st and 2d Victoria, chapter 101, "An Act to continue for seven years an Act for regulating the vend and delivery of Coals in London and Westminster, and in certain parts of the adjacent Counties." The next Act is the 3d and 4th of Queen Victoria, chapter 131, "An Act to continue for four years, from the 5th day of July 1858, the duties now levied on Coal and Wines imported into the port of London." By that Act the duty of 6 *d.* per chaldron or ton was continued for four years, and the duty on wine was continued for four years.

48. The apprentice fee and the freeman's fee continuing the same?—Yes, that was done under one of the subsequent Acts, to which I will allude. The next is the 8th and 9th of Queen Victoria, chapter 101, "An Act to continue, until the 5th day of July 1862, the Acts for regulating the vend and delivery of Coals in London and Westminster, and in certain parts of the adjacent counties, and to alter and amend the said Act." By that Act the two former

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Acts were continued till the year 1862, and by section 2 of that Act the coal duties were extended to coals brought within 20 miles of the General Post Office; also, by the third section of that Act, the duty of 1 *d.* per ton formerly payable to the Coal Market was applied to public improvements in the metropolis.

49. There is nothing else, such as pensions to coal meters?—No; they were under the former Act. The next Act is the 13th and 14th of Queen Victoria, chapter 102, “An Act to authorise further charges upon the London Bridge Approaches Fund for the completion of certain Improvements in the Metropolis.” By section 12 of that Act, the parts of the fund which were not permanent were continued until the sums charged on the funds were paid. That applied to the charges I have named to the Committee.

50. *Mr. Vernon.*] Is it not chapter 103?—Yes.

51. Which is the Direct Line Act, as it is called?—That is the one passed in the year 1851. There was no new sum charged under that Act. The object of that Act was to grant a drawback upon coals, and to regulate the mode in which the duties were to be collected.

52. In that Act were inserted the words, “in a direct line”?—Yes, the object of the insertion of those words was to make that clear which was the law before, in order that there might be no dispute upon that point.

53. Can you describe to the Committee the effect of those words; did they not cause parts of the country to pay that did not pay previously?—No, they carried out precisely the legal effect of the Act of the 8th and 9th of Queen Victoria.

54. But as to the practical result; are you aware that any part of the county was in consequence included that was not included before, that was beyond what was called the City Stone?—Under the various Acts passed for the different railways, there were certain bounds at which the duty was to be collected, to be marked by stones, Grove Park and others; but the operation of those Acts was superseded by the Act of the 8th and 9th of Queen Victoria, which enacts that all coals brought within 20 miles of the General Post-office shall pay coal duties.

55. *Sir W. Jolliffe.*] Do you know that some of these stones have been removed to a greater distance from London than that at which they formerly stood?—I believe they have. I do not know that of my own knowledge.

56. *Chairman.*] Supposing that to be proved, is it not clear that a portion of the country will be brought in that did not previously pay?—No; because if it is shown, as is actually the case, that after the passing of the 8th and 9th of Victoria, the coal duties were payable if brought within 20 miles of the General Post Office, the moving of the stones would not occasion any variance.

57. *Mr. Vernon.*] The last Act to which you referred was only in fact solving all doubts as to the application of the Act of the 8th and 9th of Victoria?—That was the object, and the legal effect of it.

58. Supposing any districts were brought in under the operation of the Act, in consequence of that solution, there would be no reason for complaint if they were 20 miles from the Post Office; there were no boundaries before fixed, I presume, of any sort?—The object was to carry out the legal boundary as defined by the 8th and 9th of Victoria.

59. *Sir W. Jolliffe.*] Do you know whether the Orphans' Fund account was finally closed before 1754, when Blackfriars Bridge was built?—I do not know. On questions of finance I shall not be able to give the Committee any information.

60. That Act redeemed the tolls upon Blackfriars Bridge, and on London Bridge, did it not?—Yes.

61. Do you not know whether tolls were received upon London Bridge up to that period?—I believe they were.

62. *Mr. Alderman Cubitt.*] Until the canal brought coals near London, all the coals that were used in any of those districts must necessarily have come up the Thames?—But there were, in fact, no coals brought by canals within a certain distance of London without paying the duties indeed, there were clauses in the early Canal Bills preventing coals being brought up at all.

63. *Chairman.*] That is within the area?—Yes, within a certain limit.

64. *Mr. Ewart.*] What distance was prescribed for the canals, with regard to paying toll; within what radius?—It varied; by the Act of 1793 no coal was to be conveyed by the Grand Junction Canal towards London nearer than the

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mouth of the tunnel at Langley Ferry, Herts; and there were other Canal Acts which prohibited coal being brought within a certain line.

65. *Mr. W. Miles.*] The distance to which they were restricted depended entirely, did it not, upon the corporation and committees of the House of Commons?—It entirely depended upon the clauses inserted in the Bills.

66. *Mr. Alderman Cubitt.*] If there were any districts which did enjoy an exemption from the tolls which are now made chargeable, they must have been districts served by some of the railways for a short time?—Yes, if there were any, which I doubt very much.

67. *Chairman.*] In one of the returns I perceive that the words “extended area” are rather objected to; do you object to those words?—Yes, precisely because the area was not extended.

68. Were there persons at the time of the passing of this Act appointed by the corporation to go and fix the stones?—Yes.

69. You do not know it yourself?—Yes; I believe there were.

70. Can you tell the Committee how many persons were appointed who fixed those stones at the time of the passing of that Act?—I have no doubt that it was referred to a committee called the coal and corn committee, and that under their directions those stones were so affixed.

71. Then supposing they had placed them beyond the limits, what means of testing the accuracy of their measurement was there at the time?—I apprehend that those stones were all placed at precise points fixed in the respective Acts of Parliament for the railroads.

72. And as regards the turnpike roads?—I do not think that there were any stones placed on the turnpike roads.

73. *Mr. Vernon.*] Would they not be fixed by surveyors?—Probably by agreement between the corporation of London and the railway company.

74. *Chairman.*] Then the corporation left entirely to the coal and corn committee the responsibility of placing those stones?—I apprehend that was the case.

75. *Mr. Ewart.*] Were they so placed on canals?—They were placed, I should imagine, in the same way; I only state to the Committee what I have heard.

Mr. Benjamin Scott, called in; and further Examined.

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76. *Chairman.*] ARE you the Chief Clerk to the Chamberlain of the City of London?—Yes; I am.

77. Is your appointment independent of the Chamberlain?—I am appointed by the Chamberlain.

78. What are the duties of the Chamberlain?—His duty is to receive monies from the collectors; and he acts as Treasurer under these Acts, and keeps the accounts.

79. Is he paid by a per centage, or in what way is he remunerated?—He is paid under different accounts in various ways; there are very many trust accounts that have been called for, and very many others which are kept in his office, and he is paid in various ways. The whole of the monies received in his office are by an arrangement with the corporation carried to one fund, which is called the Chamberlain's Emolument Account; and out of that, fixed salaries are paid to him and to his clerks. The corporation oversee the office; and all the profits, like a banker's account, are carried into one fund, and the surplus is disposed of by the corporation for the benefit of the trust funds.

80. Can you give the Committee any information as to what proportion of his salary is paid out of the coal tax, and what out of other funds?—We could inform the Committee of the several sums which are paid from different accounts kept in his office towards that Emolument Account.

81. *Mr. Masterman.*] Each account speaks for itself, does it not?—Yes; but the Chamberlain, like other treasurers and bankers, has the right, and has always exercised it, of making profits of the monies in his hands; those profits also go to this account, and they would be very large sometimes. They were felt to be too large, and the corporation some eight or ten years back, made a regulation by which he should never have more than 2,500*l.* a year for his emolument.

82. What amount of funds may he hold in his hands?—Any amount that may properly rest in his hands for the time being; any amount that the collectors

collectors may pay in, and which the committees have no occasion to disburse at the moment.

83. Sir *W. Jolliffe*.] You state that his salary is limited by a regulation of the city to 2,500*l.* a year?—The words of the deed between himself and the corporation are, that he shall take 2,500*l.* a year *if* the profits of the office shall be so much; but more than that he cannot receive.

84. Is the interest of the money in his hands calculated as part of the proceeds of the office?—Everything is carried to a separate account, and audited and checked by the Committee; and if there is 2,500*l.* after he has paid all his clerks and the stationery, which is limited, and other expenses of his office, he takes it; and if there is not, he suffers loss of income in consequence.

85. *Chairman*.] Are the Committee to understand that he can have no more?—Yes.

86. Does the audit committee look carefully into these matters?—Yes; a committee is specially appointed for that purpose to check the Chamberlain's accounts.

87. That committee, or some one on behalf of it, will probably be able to give evidence as to the proportion of the payment towards that salary which comes out of the coal tax?—Yes; we can furnish the Committee with the amounts carried to that fund, but I cannot tell the Committee how much the Chamberlain receives out of coal duties; because there is a large surplus upon that fund, of which some goes to the Chamberlain, some to his clerks, and some goes back again to the trust funds, or is invested to guarantee against any increased charge upon those funds.

88. Does not the audit committee, in auditing these accounts, still keep an account as between the audit committee and the Chamberlain?—Yes, and it is every year passed by them.

89. In that way could you not ascertain the amount of per-centage forming the proportion of that 2,500 *l.* which comes out of the coal duties irrespectively of other duties?—I think it may be found, excepting that there is no coal fund kept by itself, but it is kept with the wine dues, apprentices' bindings, and other things; therefore I can tell the Committee how much comes out of the London Bridge Approaches Fund, and how much out of the Coal Market Fund, but not how much comes out of the coal duties.

90. As the Orphans' Fund and the London Bridge Approaches Fund were at one time not exactly identical, must not there be a different mode of payment and a different per-centage?—I can tell the Committee how much the Chamberlain receives on the London Bridge Approaches Fund, and how much is carried to that account, and what per-centage would be his profit, but there is not a separate coal fund; it is partly coal fund, partly wine duty, and partly other matters for which he is paid. A very considerable proportion of his emoluments would be for keeping accounts, and paying interests upon loans; he is not paid any way separately for receiving the coal duties.

91. What security does he give?—£. 30,000; he and seven sureties give bonds in 30,000 *l.*, and he is answerable in case of misapplication.

92. What is the amount in his hands at this moment?—From all the funds in the office probably from 130,000 *l.* to 150,000 *l.* is the full amount in his hands.

93. Mr. *Vernon*.] Is 2,500 *l.* his net salary?—Yes. The Chamberlain has no wish to hide anything; he has nothing whatever from any fund as connected with any coal duties: he keeps the public accounts, and there is nothing paid to him for keeping the proceeds of the coal duties; it is for keeping accounts, managing loans, raising moneys and paying them off, and paying interest; it is for managing the funds that he is paid, himself and his clerks, that fund receiving a proportion of the coal duties, but not for receiving or collecting it; the collectors, as it is paid, hand it over to him every day. I do not think that any gentleman would charge money for holding money, particularly if he made use of it; it is for keeping the accounts, which are very voluminous, that he receives this salary, and he has an establishment of seven clerks constantly employed in keeping and managing these accounts. There is no sum charged specifically upon any coal duty; he is treasurer, by the custom and law of London, of all the city funds and trust funds, unless it is specifically provided otherwise in Acts of Parliament.

94. *Chairman*.] He performs his duty in person, does he not?—Yes, when
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he is in health, as he has been for years; his health has only failed within the last month, and he is very unwell now.

95. Sir B. Hall.] This duty of 4 *d.* forms a part of the city cash account, and whatever may be the expenditure of the city, is not the amount collected by the coal duty under this 4 *d.* duty applicable towards the general expenditure of the city?—It is the city property, and they can apply it in any way they think fit.

96. Mr. W. Miles.] By reference to your accounts can you ascertain the receipts under each head of coal duties, wine duties, and so on?—Yes.

97. Is the Committee to understand that a certain per centage is charged from all those respective duties, and put to the Chamberlain's account for the time being?—Yes, there is a per centage charged upon some. In other cases the corporation have determined that it shall be a fixed sum, for instance, 60 *l.* or 80 *l.*, for paying clerks; and all those sums are carried into one account called the Chamberlain's Emolument Account; and out of that he pays himself, if there is 2,500 *l.* after paying his clerks and the ordinary office expenses.

98. By referring to those different annual accounts, you will see under what head a certain sum is charged to the Chamberlain, will you not?—Yes.

99. Will you refer to your coal accounts of last year; the whole of them?—With respect to the city's 4 *d.*, there is no payment with regard to the coal duties at all that I can point out. The Chamberlain is paid without reference to the coal duties; and if they were not collected to-morrow it would make a very trifling difference in his office. He manages the whole of the corporate accounts.

100. Is there any item under the coal duties showing what is deducted to the Chamberlain's account from that item?—I can give the Committee what is paid out of the Coal Market Fund that was created out of the coal duties. There is nothing paid out of the wine duty to the Chamberlain at all, which is payable to the Government; and there is nothing paid out of the 4 *d.* duty that I can connect with coals in any way whatever. He has a payment for managing the corporation accounts out of the London Bridge Approaches Fund; and there are payments made to him for managing the accounts generally, which, if the Committee desire, they can have supplied to them. I have not the details here, but they are included in the account which is numbered 7.

101. Mr. W. Miles.] On the average of years, what has been the amount paid?—It has latterly been about 2,000 *l.* a year; since the year 1847, 2,100 *l.* a year on the average. In the last year it was 2,080 *l.* The increase from 1,500 *l.* to 2,000 *l.* was created by an alteration made in the collection of the wine dues. These are the whole sums paid for collections in this account. There was a suspicion that there was some defalcation on the wine dues, and instead of paying the party a per centage, which he took out of the accounts, a new collector was appointed, and placed on a salary, and a comptroller was appointed at 100 *l.* a year to check the wine dues, and there was an increase of 500 *l.* or 600 *l.* a year; and, on the other hand, there was an increase of more than 1,000 *l.* a year, upon that new arrangement, in the produce of the wine dues.

102. With regard to the London Bridge Approaches Account, can you separate the amount which is received from the coal duties from the other duties?—Yes, we can give the Committee the amounts; they are so separated in these accounts.

103. By reference to these accounts, can you find out how much of the same which you have stated has gone to the Chamberlain came from the coal duties, irrespectively of the other duties?—No, it has no reference to the coal duties at all; it is for managing the accounts of the London Bridge Approaches Fund; paying first the bondholders, and managing all those accounts which require a great deal of checking. We have to examine the accounts of the coal collectors, and the register of the coal duty; check the wine collectors, and the comptroller of the wine duties accounts. Several clerks are employed daily; in fact, for that duty the Chamberlain is allowed a sum which, I think, is 12 *s.* 6 *d.* per cent. upon the amount paid in upon this fund, not for holding the money, but for checking and keeping the accounts, and having them audited by the committee.

104. If the Chamberlain is allowed 12 *s.* 6 *d.* per cent. upon that amount, and

and you know the amount that is received from the coal duties, and the amount received from the wine duties, and the gross amount received by the Chamberlain, you will be able to state exactly what is the proportion that comes from the coal duties?—Yes, it could be ascertained in that way; but about one-half only, I think, goes to the Chamberlain, the remainder remains a surplus on the account.

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105. *Chairman.*] Having gone into the city's funds, will you state in what way it is expended?—It does not go into the city funds at all; the deed provides that the city should not take it. It is applied by the committee in one of two ways, but it is distinctly provided in the deed that it shall be applied for the benefit, directly or indirectly, of the trust funds, in the aggregate a surplus is created, and that surplus is either invested in the Bank of England to provide against any future deficiency, which is very possible (particularly since those funds have gone to the Woods and Forests, and they will not be so productive as they have been), and thus to prevent any future charges in addition upon them. There is what is called by bankers "a guarantee fund," so that if the emolument fails, and should have to be made up, it should not be out of the trust funds, but out of this guarantee fund. The committee have the power, and they have exercised it on one occasion, of reimbursing several hundred pounds to the London Bridge Approaches and other Funds; and if they think that any fund has been overcharged, they have the power at all times to reimburse anything to those funds. The committee can reimburse the amount of any of those funds at any time they think fit; it is in their hands as trustees, and they relieve these funds as much as possible from charges.

106. Have they, in point of fact, spent any of the money in relieving any of those funds?—Yes.

107. Is there any return to show that?—We can give the Committee a return.

108. *Sir W. Jolliffe.*] Is the Committee to understand that the management of this sum, which amounted in the last year to 104,602 *l.* 11 *s.* 4 *d.*, becomes a part of the management which is undertaken by the City Chamberlain; that for the management of the whole of his business he receives a salary, 2,500 *l.*, and that a proportion of that is charged upon the management of this particular trust, which is created by various Acts of Parliament?—Yes, it is so.

109. *Chairman.*] Can you state to the Committee what is the expense altogether of the office of the City Chamberlain?—I can only speak from memory: the Chamberlain has 2,500 *l.*, the expenses of stationery and other incidental expenses are limited to 270 *l.*, and the clerks have 2,102 *l.* 10 *s.*; seven clerks, including myself, have between them that amount, and there has been a surplus of 2,000 *l.* or 3,000 *l.* a year for the last few years, which has been invested in the Bank, and is applicable under the deed referred to for such purposes only as relieve the trust funds from any further charge at any future period.

110. Do you refer to the London Bridge Approaches Fund?—There are upwards of 70 trust funds managed by the Chamberlain; it is a guarantee fund to relieve them from any further charge. I may state that, about seven or eight years ago, I had a good deal to do with it, and it was a scheme recommended by the City Solicitor and myself. The Chamberlain had a very fluctuating income, and in some years a very large one; and it was found upon the death of Sir James Shaw, who was in office 12 years, that he had an average income of 3,600 *l.*; upon which the corporation said, "That is more, we think, than he should receive," and they determined from that time that the security given should be 30,000 *l.*; that there should be a staff of clerks equal to this sum of 2,102 *l.* a year; and that the Chamberlain should never receive more under any circumstances than 2,500 *l.* for his labour and responsibility. In order to carry out that difficult question, for all the trust funds were under different Acts and deeds, and he was by law trustee for the whole of them, the corporation could only deal with the matter by entering into a deed with the Chamberlain that he should not handle the proceeds beyond 2,500 *l.*; and whatever was thought by the corporation then to be a fit remuneration for keeping all those accounts was ordered to be carried to account. Reductions were made to the extent of about 1,100 *l.* a year, and further reductions are to be made as this guarantee fund increases, as this committee think fit, out of the guarantee fund. If the management of the fund is as successful as it has been hitherto, for I may say that though I have the management of the banking transactions,

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we have made out of 140,000 *l.* floating balance about 5,000 *l.* profit in banking, eventually all those funds will be almost entirely relieved from charges of this kind.

111. So that coals might be relieved from any duty before the year 1862?—No; the amount paid for the coal duties is so small, that it could not relieve from duty for a single day; we constantly receive 2,000 *l.* or 3,000 *l.* a day duty, and the whole sum is not 1,000 *l.*; therefore, it could not affect the continuance of the duties for a single day; certainly not for a week.

112. Practically, has the Chamberlain ever received, or more than once received, less than 2,500 *l.* a year?—He has never received less since the arrangement in 1843; the calculation was, that there would be always a surplus; there always has been a large or small surplus ever since that time, which has been accumulated or applied as I have mentioned.

113. Mr. W. Miles.] After having been connected so long as you have been with the office, do you give it as your opinion that, out of the coal duties, the Chamberlain's office does not receive 1,000 *l.* in a year?—I do not think he does in any way.

114. Sir B. Hall.] How is the Chamberlain appointed?—He is elected by the livery.

115. Is there any general routine of appointment?—It has been the practice to elect some one of the senior aldermen, but there is no routine.

116. Is it not generally the senior alderman?—Yes; it has been so for many years past, but the election is open to every one; there were others who were candidates at the last election; it is not necessarily an alderman, or the senior alderman.

117. Usually one of the senior aldermen is appointed, is he not?—That has been for many years past the case.

118. Mr. Brown was senior alderman, was he not?—I think not.

119. Was he the senior alderman?—I do not think he was; I think Sir Claudius Hunter was the senior.

120. Was Sir James Shaw the senior alderman?—I cannot tell without looking to the dates.

121. Chairman.] How many years has Mr. Brown been the City Chamberlain?—He was elected in 1844.

122. Was he an old man at the time?—He was 63.

123. Sir B. Hall.] Is it not generally the case that one of the aldermen who desires to go off the bench is appointed Chamberlain of the City of London?—All I can say is, that the livery of London, in open hall, have elected one of the senior aldermen, and it has been their pleasure to do so for many years past.

124. Chairman.] Mr. Brown was 74 when he was elected, was he not?—He was 63.

125. Sir B. Hall.] Was he alderman of Bridge Without?—No, he was alderman of Billingsgate. He could not have been the senior alderman, I think; Alderman Anslie was living, who was his senior, I think.

126. Chairman.] What is his age now?—He must be, I think, 72; he has been almost daily at his duties, up to a month of this time.

127. Sir W. Jolliffe.] You stated, did you not, in answer to a question that was put to you just now, that since this fund would be now transferred, or has been transferred to the Office of Works, the receipt of coal duties would not be so large?—The receipts will be as large, but the Chamberlain has not the same opportunity of making use of them as he had formerly; and the profits will be nothing like the same, because the monies are handed over to the Commissioners of Works. We had to deal with them before that time, when we were raising loans upon them in our own department; and there were large balances lying in the office, and we had the opportunity of making larger profits.

128. The receipt will be the same, but the profits will be very much reduced?—Yes.

129. In consequence of the balances not remaining in hand the same time?—Yes.

130. Chairman.] Have the audit committee an account of the profits of the office which they can lay before this Committee?—Yes.

131. Mr. Vernon.] Does the Chamberlain of the City keep his account with the Bank of England?—No, he does not. The corporation could not dictate
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to him where he should keep his account; they would be themselves liable if they did so. They left him at liberty, taking security from him for the money in his hands.

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132. Mr. *Ewart*.] Where does he keep his account?—He keeps his account at present with the Union Bank of London. I have known the balances down to 60,000 *l.* or 70,000 *l.*

133. Will you tell the Committee what was the amount of the balance in hand to the credit of the Orphans' Fund when it merged into the London Bridge Approaches Fund?—The balance upon the Orphans' Fund which was carried in the year 1834 to the credit of the London Bridge Approaches Fund in the third column of Account No. 7, was 2,420 *l.* 10 *s.* 6 $\frac{1}{4}$ *d.*

134. *Chairman*.] What was the amount that the corporation of the city of London was, in fact, deprived of by the Sovereign at the time of the seizure of the moneys in the Exchequer?—I would refer the Committee to the Report of the Select Committee which sat upon this subject in 1812. The whole history of that fund is there. In the reign of Charles the Second, I believe, the sum of 747,472 *l.* 18 *s.* 4 $\frac{1}{4}$ *d.* was due by the Government to the orphans and other creditors by the City; the money was paid into the Exchequer, or invested.

135. That was the sum paid by orphans to be taken care of by the City?—Yes; by the custom of London, upon any freeman of London dying intestate, the amount of the property was paid to the corporation of London, to hold upon trust for the orphans and other creditors. They were bound to pay 4 *l.* per cent. for the money so deposited, and to carry it to their accounts; and when the wards married or became of age, the money was paid over to them. This custom then existed to invest the money to make 4 *l.* per cent., which they had to pay to those parties; and in Charles the Second's time they invested in Exchequer tallies; there were no funds in that day; the whole of the amount in the hands of the corporation being so invested, and receiving the Government rate of interest, and paying to the orphans their 4 *l.* per cent.; but by a financial expedient of that day, which they called closing the Exchequer, the tallies became of no use, and the fires at Guildhall have been lighted with them since. The money was of course lost, and the Act of William and Mary was passed to reimburse those parties (although many years had passed over) for the money that they had lost, the Act reciting that it arose from public calamities; those are the words of the Act. The 5th and 6th of William and Mary states, "Whereas the Mayor, Commonalty, and Citizens of the city of London have been and are answerable for and chargeable with all monies of the Orphans of the said City from time to time paid into the Chamber of the said City, but by reason of sundry accidents and public calamities are now become indebted to the said Orphans and other Creditors for principal, money, and interest thereof, in a much greater sum of money than they are able to satisfy and pay." That is the mode in which the circumstances were stated by the historians of that day, and in Macaulay's History there will be found the same thing stated; that not only the creditors of the city of London, but almost all the bankers and goldsmiths of London, were deprived of their money by the same expedient of borrowing it for the use of the King; illegally borrowing it, without the authority of Parliament; and then the Exchequer was closed; and they said, "We are bankrupts, we cannot restore the money." The whole of those circumstances are stated in this Report of 1812 very concisely, which I have no doubt is in the Library of The House.

136. When was that Orphans' Fund resuscitated?—The loss occurred either in the reign of Charles the First or Charles the Second, and the Orphan Fund was created in the 5th and 6th of William and Mary. The refusal to pay this debt to the orphans and other capitalists in the city, was one of the reasons stated which drove James the Second from the throne; and immediately upon the accession of William and Mary, there was an arrangement made by which Parliamentary support should be given to those parties.

137. Since that Act, or afterwards, was any money paid to the orphans?—The Orphan Fund was created expressly for that purpose, to pay the principal and interest with accumulations, and all that they had paid to the City: and the whole of them have been repaid. The last Orphan stock was paid off in 1834.

138. Sir *W. Jolliffe*.] That finally closed the account?—Yes.

139. *Chairman*.] When did the corporation get rid of the liability of being guardians

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guardians of orphans?—It is by the same Act. It contains a clause that no person is compellable to pay orphan money into the Chamber; it is permissible still, but not compellable; they having lost their money were relieved. It was the law of London before that they should pay their money; but under that Act, a clause was inserted by which they were relieved from that, but allowed to do so if they chose.

140. Do they do it now?—No, I believe there has been no recent instance of any orphan being paid money.

141. Mr. Ewart.] But there was a debt owing by the corporation of London to the orphans?—Yes, 750,000 *l.* and odd, all of which has been paid out of this Orphan Fund.

142. When was it finally liquidated?—I think the last was paid about 1834; Orphan Stock was created, which was transferable, and is now all paid off.

143. Is that the sum mentioned in the return?—That was the surplus then. We came before Parliament, and showed that the fund had answered all the claims upon it, and paid for all the improvements long before the orphan money was paid off; they had been satisfied by having stock given to them, transferable like Government stock. But long before that period, about the year 1767, Parliament, finding the fund more than adequate to pay the stock, and the parties not being willing to be paid off immediately, Parliament commenced charging public improvements upon it; and since that period we have given returns of the whole of the accounts for improvements made out of those funds. It was at first the Orphans' Fund exclusively; then it became Orphan Fund and Improvement Fund. Since the 10th of George the Fourth, its name has been changed into the London Bridge Approaches Fund, and that Act directs that the Orphan Fund should cease.

144. *Chairman.*] In these returns you have kept in the name of the Orphan Fund?—Yes, because the period for which the Committee asked for the account extended into that period; there were balances in hand applicable to parties, if they put in their claims; there were unclaimed dividends then due, but having cancelled the rights of those unknown claimants, Parliament directed that the balance should go to the London improvements.

145. Mr. W. Miles.] You have mentioned the year 1766 as the period at which a part of this fund was applied first to local improvements?—Yes.

146. Was that done by Act of Parliament?—Yes; nothing has been done with the fund, except under the authority of the Act of Parliament; I have all the Acts here.

147. For what description of improvement was the first charge upon this fund?—It was for building Blackfriars Bridge; in the 29th of George the Second, in the year 1756, an Act was passed to raise 144,000 *l.* upon the tolls of the bridge; in the 7th of George the Third, in the year 1766, Parliament thought it desirable to make it a free bridge; and they directed that 156,000 *l.* should be taken out of the Orphan Fund for the purpose, with the consent of all parties of making it a free bridge, and they built it without a toll upon it. That was the first dealing with this Orphan Fund (the 10 *d.* a chaldron) for public improvements, and that precedent has been followed to the present day; an Act of Parliament charged the "Orphan Fund," and that fund was always made up of those duties, including the coal duties of 10 *d.* a chaldron.

148. Sir W. Jolliffe.] The first application to the public improvements which was made from this fund was, for freeing Blackfriars Bridge of toll?—Yes, and it had that effect.

149. It was a large sum, over 100,000 *l.*, was it not?—Yes, 144,000 *l.*

150. That Act also specified, did it not, that it was desirable to redeem the tolls upon London Bridge?—Yes, and 30,000 *l.* were taken out of the same fund for that purpose.

151. Had toll been received on London Bridge up to that time?—Yes.

152. Mr. Ewart.] Was it not also for building Newgate and the Royal Exchange?—For forming an embankment at the foot of Blackfriars Bridge, 7,500 *l.*; tolls of London Bridge, 30,000 *l.*; to Newgate Prison, 50,000 *l.*, and for repairing the Royal Exchange, 10,000 *l.*

153. There was an antecedent Act, was there not, in the reign of George the Second, which was the first Act that appropriated this fund for the purposes of improvements in the City?—It did not point out the Orphan Fund; it pointed to the tolls of the bridge; I rather think that there was some difficulty

culty in raising money upon the tolls, but a subsequent Act was passed, the seventh of George the Third, which placed all those matters upon the Orphan Fund.

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154. *Chairman.*] With regard to this return, which was called for and presented to Parliament on the 16th of March, it is not a large amount, but there is a discrepancy in the account apparently. It states "From the 5th of January to the 1st July, 1832, gross duty at 8 *d.* a ton, 33,620 *l.* 4 *s.* 3 *d.*"; and below, "For the year ending the 31st December 1832, gross duty of 4 *d.* per ton, 35,722 *l.* 9 *s.* 11 $\frac{1}{4}$ *d.*"?—The first sum is for six months, from the 5th of January to the 1st of July 1832; within four days of half a year it is 33,620 *l.* 4 *s.* 3 *d.* There may be some misprint about it; doubling the one, however, cannot produce the other, because they are different periods; the accounts are always made up to the 31st of December in one; the other is made up to the 1st of July; and it is returned thus, because at that time the Orphan Fund ceased; I have not the account to refer to, but I think it is likely that from the 5th of January to the 1st of July, the period in question, that amount was received.

155. Under the head of "The sums annually paid as duty on coals brought into the city or port of London since the 31st day of December 1831, with the application thereof so far as concerns the duty of 4 *d.* per ton," you state that "The duty of 4 *d.* per ton, being the property of the corporation of London, is carried to the credit of the City's cash, subject to such application as they from time to time may direct." What is meant by that?—It is a part of the City property, and has always been treated as such and carried to their fund, which consists of very many other things; the rents of their estates, and profits of the markets; it is carried to that account. It is exclusively their property, and it has not been applied by any Act to any specific purposes, but they have dealt with it from time to time as they have thought fit.

156. What proportion do the proceeds of the 4 *d.* duty bear to the other duties paid into the City cash from the general income of the City?—I think it is in round figures about a third of their income; I think their property is nett now about 160,000 *l.* or 170,000 *l.*, and it would be about a third of that.

157. Is it increasing or otherwise?—It is increasing as importation increases. The Committee will see from this account how it has increased from 1832 to 1852; it has increased, and there is no doubt, as the population increases, the duty will increase.

158. Inland coals coming into London pay an extra duty, do they not?—There has been inland coal brought into London for many years past.

159. Is not the quantity increasing very much now?—Yes, upon the railways.

160. In the Coal Market, inland coals have very much increased in quantity, have they not?—No doubt of it.

161. And consequently the proceeds of that 4 *d.* duty are increasing in the same ratio, are they not?—Yes, in the same ratio with the other duties.

162. The whole of this 4 *d.* duty, though paid for by the inhabitants of the metropolis generally, and by all those residing within an area of 20 miles, goes actually to the cash account of the corporation of the city of London, which is only a small proportion of the metropolis?—It does.

163. Is there any account kept of the expenditure of that 4 *d.* toll?—There is an account kept of its receipt in the city's cash, and when no specific application of it is made, and there is no specific mode of expenditure, it is, like other moneys, mixed; but they have on several occasions made specific applications of it, as I have mentioned to the Committee.

164. A portion of it goes, does it not, towards the various expenses of the corporation; the mayoralty, and so on?—Yes, all matters of civil government would be chargeable out of it.

165. Are the civic feasts paid for out of it?—I do not know anything of that kind.

166. Is there no account kept of the expenditure to which this 4 *d.* toll is applied?—There is an account kept of the expenditure of the city's funds.

167. Mr. W. Miles.] Have you any account which will state, for the last five years, what have been the receipts from the 4 *d.* coal duty, and which at the same time will show what has been the increase in the income of the city of London?—We could make out such an account.

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168. From such an account you could see whether the increase in the income was mainly attributable to the increase in the coal duties?—I can give the Committee the exact increase of the coal duties; it is in Mr. Blackett's Return. The increase of the coal duty from the year 1832 is 35,722 *l.* 9 *s.* 11 $\frac{1}{4}$ *d.*; in 1836 it reached 40,061 *l.* 11 *s.* 11 *d.* In the last six years the amount has been, after allowing drawback, 53,239 *l.* 15 *s.* 10 *d.*, 55,607 *l.* 1 *s.* 10 *d.*, 53,189 *l.* 0 *s.* 6 $\frac{1}{4}$ *d.*, 58,440 *l.* 8 *s.* 6 *d.*, 55,347 *l.* 16 *s.* 4 *d.*; and 57,591 *l.* 10 *s.*

169. As those duties have been now added to the income of the city of London, of course in proportion as they might increase, so the property and income of the city of London would increase?—Exactly.

170. Sir *W. Jolliffe*.] With regard to the 4*d.* duty upon coals, is that collected over an area extending by Act of Parliament 20 miles from the General Post Office?—Yes.

171. Over what area is it collected?—There is no area extended by any Act of Parliament, that I am aware of.

172. *Chairman*.] But there is an area fixed, is there not?—The Act of 1845, as we have stated in the Return No. 7, fixes the points at which the collection should be made, and accounts returned. The 8th & 9th Vict., in the year 1845, upon a Report of the Select Committee of the House of Commons, had the effect of rendering uniform, as regards the distance from London, the points at which the duty was collected by the corporation; and that Act does not, so far as we believe, except it might be in one corner of the circle, extend the area of taxation. The area of taxation was very much beyond the 20 miles up to the year 1851, when the corporation's first Act to relieve the trade upon their petition was passed.

173. Sir *W. Jolliffe*.] The Act rather limited the area?—The Act of 1851 very considerably limited the area.

174. *Chairman*.] Is there any one or two places as to which, in consequence of that Act, the area was limited?—To the north-east we extended, before that Act, 10 or 15 miles from Watford, as far as Saffron Walden; to the west, as far as Maidenhead, and Great Marlow, and Beaconsfield; to the south-west, as far as Guildford, Godalming, and Dorking; in fact the tax was felt down to the south coast in Sussex, until coal by sea came in competition with the London-borne coal that was brought in, and they were obliged to pay, as they came round the coast, the Shoreham harbour dues and the Newhaven harbour dues, &c. The effect of the Act of 1851 was intended to be, and has been, to restrict the taxation to within 20 miles of London, whereas it extended in former cases from 40 to 50 miles. I could give the Committee the Report of the Committee which recommended this Act, which was on a petition of the coalowners, coal-factors, coal-merchants, and the Brighton Railway, and the Brighton and Hove Gas Company, and persons taxed out of the metropolis and its neighbourhood for metropolitan improvements. A communication took place with the Woods and Forests, as trustees of part of the duty, and the Board of Trade; and with the consent of all those parties, upon the petitions of the trade of London, the coal interest in the Midland Counties, and the coal-carrying interest in the south of England, that Act was brought in to relieve the trade; and it has relieved it, and we can prove has diminished the area of taxation to the extent of at least 300 square miles. I believe, myself, to the extent of 600 square miles; but we can prove to the extent of 300 miles.

175. Are those petitions now in existence?—They are in existence, I have no doubt about it; they are petitions to the city, and several of them came before the House of Commons. I rather expect that an Honourable Member of this Committee presented petitions in favour of that Bill. I think the Honorable Member for Newcastle-upon-Tyne presented one.

176. In favour of that Act?—Yes; the chairman of the Brighton Railway Company was examined in favour of that Act; the then chairman, Mr. Laing; and many parties that are not stated in this report. This is an extract from the report of the coal and corn committee of the corporation, who are entrusted with the management of the coal trade: "We have received petitions from, and have been attended by the following parties on the subject: Messrs. George Stephenson & Co., the proprietors of Clay Cross Colliery, Derbyshire; Messrs. Cory & Son, and other coal merchants, London; the Brighton and South Coast Railway Company, the Brighton and Hove General Gas Company, the Brighton Gas Light and Coke Company, the proprietors of the Stoneyforth and other Collieries, and the

the Grand Junction Canal Company," these parties moved the corporation, together with deputations from the Coal Market, to go for that Act; and it was pointed out that the corporation, by taxing parties at a great distance from London, were preventing the principles of free trade being carried out; and preventing competition between the coal brought into the river and the coal that came from the Welsh counties and elsewhere. We thought, by removing the competition, it would be a relief to all the parties within the boundary, and we gave a drawback to all coals whatever passing within the boundary of 20 miles that went beyond it; we now pay annually 16,000 *l.* drawback to parties who were formerly taxed, and who would be now taxed but for that Act. That Act has been no benefit to the corporation, but a concession on their behalf to the trade and to the country; and they do not deserve the obloquy which has been thrown upon them. No Act has ever passed, in my recollection, of a local character, which has conferred so great a benefit.

177. Do you consider that the corporation have, as it were, lost funds, owing to that Act?—No doubt; they have given up a very large amount of drawback, of which, if they had acted strictly, they could have enforced the payment.

178. Sir *B. Hall.*] Has not the income of the corporation, derivable from the coal duties, increased rather than diminished since the passing of that Act?—Not in the last year more than had been the case in the last 200 years; the increase has been gradual and progressive, without any check whatever; therefore it cannot have been by giving a drawback that it has increased. It has been by increase in population, great vigilance on the part of the officers, and by preventing frauds which were being carried on to a large extent in some places.

179. You state that persons living at the distance of 48 miles from London, were formerly subject to the tax?—Yes; and even further.

180. Take the case of the South Wales Company; are the Committee to understand, that if coals were brought from that district inland to within the distance of 48 miles from London, or 38 miles, they would have been subject to any tax then?—No, they were not subject to it in that case; but the great bulk of the coals going up the river to that country paid the tax in the Pool.

181. They were subject to the tax as the coal was entered; first of all, in the Pool of London, and there the tax was levied; and after being exported as it were from the Pool, or transmitted, they then became subject to the tax which was levied in the first instance?—It paid the tax first in the Pool of London, and it supplied the country north of London until it met the Newcastle coal coming inland. It supplied the west country till it met the west country coal; and the south till it met that coming from the coast. Therefore, the city of London and Government duties taxed a district varying from 20 to 60 miles from London.

182. *Chairman.*] That was before the existence of railways, was it not?—It was subsequently to the railways, as they did not bring any coals by railway for trade before 1845.

183. Sir *B. Hall.*] Now the corporation have the power of taxing all coals within the distance of 20 miles from the Post Office, have they not?—Yes; the effect of the change is to make chargeable London and the immediate neighbourhood, according to a uniform line drawn round it from the Post Office.

184. *Chairman.*] Can you state whether there is any place in Hertfordshire where the coals are made to pay twice, owing to their passing through the area of taxation, going out again, and then coming in again by railroad?—No, I cannot.

185. Sir *B. Hall.*] What was the effect of the last Act, the Act of 1851, upon the Act of 1845?—It had the effect of relieving from the tax all parties beyond 20 miles from the Post Office; it had no further effect.

186. By means of the drawback?—Yes; this part tinted blue (*pointing to the map*) is the district which we can prove to have been subject to direct taxation before the Act of 1851; while this line (*pointing to the map*) shows how it was restricted to the neighbourhood of London by that Act, because we now return the drawback to all parties claiming in that district (*describing the same on the map*); and that Act reduced the area of taxation from an irregular form to a regular circle, of which London was the centre. In that part of the

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circle (*pointing to the map*), the inland coal was taxed by striking that circle in 1845.

187. Mr. Alderman *Cubitt*.] Was the effect of allowing drawbacks felt in carrying the sea-borne coal further into the country?—It was felt as far as the south coast, because it obliged parties in the south of England to get coals round the coast. They had to pass round the Foreland to land their coal at Shoreham or Newhaven, and they had to pay harbour dues and light dues for all the places they passed; and it amounted to this: that they were obliged to go that circuitous course instead of into the Thames, and down the Brighton or other Railway. But I should mention that Wallsend coal brought into the Thames now goes free of any duty, to compete with the coals brought to the south coast, and that has altered the trade along that coast.

188. Sir *W. Jolliffe*.] If the whole of the coal which comes into the Pool pays duty in the Pool, what drawback is given to the coal that goes beyond 20 miles?—The Act of 1851 was to make regulations to this effect: all coal paid in the Pool before, excepting the coal which went to foreign parts and was exported immediately; but that Act granted a drawback to any coal which crossed the boundary in any direction, either by railways, or by canals, or by common roads; that Act released from the local taxation all the district beyond that circle.

189. *Chairman*.] Is there no charge paid to the corporation for the coal as between its arriving in the Pool and its arriving at the London Bridge Railway?—Nothing.

190. The one tax is all?—Yes; all the duties are returned, excepting 1 *d.*, which is retained as an arrangement with the trade to pay the expenses of working the Act, for inspectors to see what coal is passing; and 1 *d.* out of 13 *d.* is retained. It has this operation, that they pay 13 *d.* in the Pool and they get back 1 *s.*, and the odd 1 *d.* goes for expenses. The Government would not consent to pay any part of the expenses of working this Act, and the trade said that they were willing to pay 1 *d.* for the relief afforded them.

191. Sir *W. Jolliffe*.] Is this drawback allowed in all cases where the demand is made?—In every case where the requirements of the Act are complied with.

192. Mr. Alderman *Cubitt*.] The effect of that has been to diminish the cost of coal considerably further down towards the south coast, has it not?—There is no doubt about it.

193. Does that operate towards the west; does it at all interfere with the supply from Wales?—I have no practical knowledge upon that subject; I think it will bring the Newcastle coal into competition with Welsh coal, and drive it further back.

194. *Chairman*.] The effect of this is clearly to bring ships into the Pool, is it not?—Yes.

195. Does the corporation of the city of London derive any benefit from the ships coming into the Pool?—Not any. They were entitled to 6 *d.* upon every ship, but that is commuted and is part of the 4 *d.* payable under the 1st & 2d of William the Fourth; so that the corporation do not get anything additional. Before the alteration was made from measuring to weighing they received at that time 6 *d.* for every ship that grounded in the river; that is now included in the 4 *d.* under the operation of that Act; they therefore get no advantage by shipping coming in.

196. The Committee have been informed by the City Remembrancer, as regards the change from measuring to weighing a chaldron and a ton, that the proceed that went towards the metropolitan improvements was altered from 10 *d.* to 8 *d.*, but that the operation of the 4 *d.* remained the same; will you explain why that was?—It was altered by the Select Committee in 1830; they weighed the coals, to ascertain what was the proper equivalent by weighing as compared with measuring, and it was found that a chaldron was 25½ cwt., and a ton about 20 cwt., and by giving 4 *d.* a ton in lieu of 4 *d.* a chaldron, it would be something like four-fifths of a penny increase; but the Report states, "The city of London is entitled, as shown by Mr. Scott in his evidence, by prescriptive right, confirmed by charter and Act of Parliament, to 4 *d.* per chaldron on all coal measured, or 8 *d.* per ton on all coal if weighed in the port of London; out of this fund is provided a payment of 1 *d.* per chaldron to the ship meters, and the expense of the vats and other apparatus for measuring coals; the surplus of this fund, amounting to about 16,000 *l.* a year, is applied to the general purposes of the corporation.

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In respect to this payment, we recommend, with the consent of the corporation of London, that whatever they are now entitled to on a chaldron should be collected on a ton, in the proportion which the one may be found practically to bear upon the other; and we also recommend, for the general accommodation of the trade, that the payments now made at various places for baillage, groundage, Lord Mayor's pernit, and Coalmeters' Office, should be consolidated with it, and a single charge be made per ton, according to some just proportion." The result of that was that they thought that 4 *d.* on the ton (accounts having been made of those different fees for water baillies and groundage) would be a fair equivalent for the other; and that was provided by The House, according to the amount of those fees at that day.

197. When was the taxation of inland coal commenced?—Sometime about the end of the last century; I think upon the formation of the Grand Junction Canal.

198. There was no means of bringing inland coal into London, except by the Grand Junction Canal?—No, it was not worth while to bring it overland.

199. Mr. Ewart.] That was in 1793, was it not?—I think somewhere about that time.

200. Chairman.] As soon as the canal was in operation, they began to carry coals, and the corporation began to tax the coals?—Either then, or very soon afterwards. There were clauses introduced, I believe, in the Acts. When Acts were passed, both for canals and railroads, Parliament inserted clauses protecting the duties paid in the port, charging the same duties. There were two reasons for this. In the first place, the public creditor was interested in all those duties for the public works executed; and in the next place, Parliament repeatedly determined by Committees that it was important not to damage unnecessarily the shipping interest as a nursery for seamen. Therefore the Acts declared in all those cases that the duty should be paid on the inland the same as was paid on sea-borne coal.

201. There are published at the coal market certain returns every year, are there not?—Yes.

202. With regard to the coal, culm, and cinders imported into the port of London, can you give the Committee the returns since 1831, that year inclusive?—They have been given already.

203. With regard to the opening of the Coal Exchange, did not the expenses of the opening of that building come out of the 4 *d.* duty?—No, it was paid by the corporation; it was not paid out of any particular source of revenue.

204. It came out of the Corporation Cash Fund, did it not?—Yes.

205. A portion of which fund is made up of that 4 *d.* duty?—The 4 *d.* duty is carried to the corporation account, but that would not be considered, I am quite sure, by the corporation, as applicable for any general purpose. They have for many years applied it to purposes of a more public character than that; they would consider that as paid out of their rental.

206. Will you tell the Committee first what was the cost of the building?—The cost of the building was 44,116 *l.* 7 *s.* 3 *d.*, including furniture, I believe. The gross cost of clearing the site, enlarging the site, and making improvements in the neighbourhood, was 58,527 *l.* 11 *s.* 3 *d.*, making a total of 102,643 *l.* 18 *s.* 6 *d.*

207. As the gross cost of the building?—Yes; and of the improvements.

208. Will you now state what was the expense of the opening day?—There was incurred on the river Thames, by the harbour-master, 310 *l.* 15 *s.* 7 *d.* I should explain to the Committee that the cost of opening the building was very small indeed, but it was very much augmented in consequence of a communication from Her Majesty that she would proceed by water to open the building; and the corporation thought it fit to erect standings on the Custom House Quay, capable of holding, I think, as many as 10,000 persons, in order that Her Majesty's subjects might witness the landing and progress to the Coal Exchange.

209. Is that the item in the report of Mr. Trego, the builder?—That is the cost of erecting and moving away the temporary covered landing-places, &c., 3,616 *l.* I think 10,000 people sat there to witness the Queen's landing.

210. Sir W. Jolliffe.] Nearly the whole of that 6,000 *l.* was occasioned by Her Majesty's visit on that occasion?—No doubt of it. The corporation thought it fit to make preparations according to the importance of the event.

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Her Majesty was unexpectedly taken ill, and they had not the honour of entertaining her; but the whole of the expense was incurred before notice to that effect was received.

211. *Chairman.*] There was a report, was there not, of the opening of the Coal Exchange, published by the Coal and Corn Finance Committee?—Yes.

212. Have you got it with you?—No.

213. The actual bills ordered to be paid on that occasion by this finance committee amounted to 5,266 l.?—Yes; but that did not include the expenses on the river; the harbour-master's expenses. I have taken the figures returned from the actual audited accounts of the corporation; all the bills and accounts were settled. I think, when the committee made up that report, there were some few bills outstanding.

214. Did not those charges come out of the fund to which the 4 d. duty is paid?—I do not think that that could be said to be the case; because if it was intended to prove that the corporation entertained the Queen out of the Coal Duties Fund, that cannot be maintained, because they have recognised that it ought to be applied to public purposes of a different character altogether, and they have so applied it.

215. Did any portion of that 4 d. duty go towards the expenses of the opening of the Coal Exchange?—I should think not; but the accounts being kept together, it is quite impossible for me to say. All the corporate property goes into one fund; but the corporation have for many years past recognised that there was, if not a legal, a moral claim upon them to apply the duties that extended over and about the metropolis in affording accommodation to the people of the metropolis, and not to expend it upon anything that might be considered a more private application.

216. Is it or is it not the fact that the expenses were paid out of the city's cash account?—Yes, but I have stated that they have mortgaged the whole of the 4 d. duty for other purposes, and they are answerable to the creditors who have lent them money for public improvements.

217. *Sir B. Hall.*] Of course the 4 d. duty is carried to the cash account?—There is no doubt, legally speaking, if the city were deficient upon other funds, the creditors of the city could take that as part of their property; but notwithstanding that they do keep the accounts mixed, they have always looked to the 4 d. fund as a separate fund, and one that would be chargeable for public improvements.

218. *Mr. Headlam.*] Is there any separate mortgage upon the 4 d. fund?—Yes.

219. Upon that, and nothing else?—Yes, several.

220. *Sir W. Jolliffe.*] For what purposes were those monies raised?—For street improvements.

221. *Chairman.*] Can it be shown that those mortgages for street improvements come up to the amount which that 4 d. duty produces?—Yes, and more than it will produce for the next 20 years.

222. *Sir W. Jolliffe.*] For the liquidation of principal and interest, do you mean?—Yes.

223. *Mr. W. Miles.*] Is there any department in the city of London to which the Committee can apply, for the purpose of ascertaining whether the sum actually paid over and received from the coal duties has been laid out in public improvements?—Yes.

224. To what office is the Committee to apply?—It is all before the Committee in these accounts.

225. Will you take the last five years (you have shown what the receipts of the Coal Fund have been), and show the application of the amount after it has been paid to the city of London?—The best answer that I could give to that would be to refer the Committee to No. 7 account, page 68; there is the head of income, and the head of expenditure of the 8 d. duty for 20 years, mixed up with the other revenue which goes indeed to form the London Bridge Approaches Fund. It is tabulated in one sheet for convenience; the second line of the account on the income side is "Duty of 8 d. per ton on coals," and the Committee will see it is all brought to account; the items of expenditure appear below.

226. Will you again refer to those sums which you have given, the monies received from the coal duties for the last five years, and then place this account against that?—That cannot be done, because Parliament has directed that there shall

shall be coal duties, and wine duties, and contributions by the City under the name of "London Bridge Approaches Fund;" and if they have mixed the monies I cannot, nor can any man living, separate them. Parliament has charged the coal duty, with the other duties, with the execution of certain works; I can show the Committee how the money was applied from time to time, how it was raised, how the money was spent. How it was raised appears in a subsequent account, and of course the 4 *d.* account does not appear here; we have given the charges which are under the Act of Parliament.

227. *Chairman.*] You stated just now that there were exclusive mortgages upon that coal duty?—Yes.

228. Have you got the amount of them?—The duties are first applied in paying the costs of collection, which are trifling; then there is the drawback, which now amounts (the foreign and inland drawback) to about 5,000 *l.* a year; that fluctuates, of course.

229. *Sir B. Hall.*] What are the mortgages?—I thought I would give the Committee the charges which must necessarily be paid first, and then the mortgages. The next charge we took upon that was the payment of sea-coal meters, who were paid off under the 1st and 2d of William the Fourth; there were 150 parties deprived of their office by the Act when they took the 4 *d.* a ton instead of 4 *d.* a chaldron. If they had the turn in their favour, they undertook to pay life annuities to 150 coalmeters, by arrangement with the Lords of the Treasury to that effect; and they have paid up to this time 261,782 *l.* There are now 66 meters living, who are paid rather better than 7,000 *l.* a year, and that will continue during their lives. On the 25th of September 1845, by a resolution of the Common Council, 50,000 *l.* was raised to complete some improvements in the neighbourhood of the Royal Exchange and some of the London Bridge Approaches improvements, where the funds had not been sufficient; 4*d.*, as provided by Parliament, that was charged upon the coal duty.

230. In what return are those items shown?—That would appear from the minutes of the Common Council of the 25th of September 1845, that they would charge and make liable 50,000 *l.* to make those improvements; they have paid off 10,000 *l.* of that mortgage, and therefore there are 40,000 *l.* remaining. On the 18th of November 1847, the Common Council passed an act for raising 300,000 *l.* for street improvements in the neighbourhood of Cannon-street; and they executed a mortgage under that act of the Common Council.

231. *Sir B. Hall.*] Without any collateral security?—Yes; the corporation have the power by law of passing an act of the Common Council with reference to any of their own matters, which are binding the same as an Order of Council.

232. *Chairman.*] From whom was that money raised?—From the Bank of England, if I recollect rightly.

233. *Sir B. Hall.*] How much of that remains unpaid?—The whole of it.

234. *Chairman.*] Are there not some leases granted at ground-rents, and so on, against that money?—Yes; the ultimate outlay was estimated at 500,000 *l.*, after selling all the ground-rents. It was for making a street in a line drawn from King William-street, at the foot of London Bridge, to St. Paul's Churchyard. The first half of it, as far as Queen-street, was effected under the act; we were to find the funds, and we raised 300,000 *l.* from the 4 *d.* coal dues, for the purpose. The next mortgage was the 22d of May 1851. An act was passed for raising 200,000 *l.* for carrying that street from Queen-street to St. Paul's Churchyard, and that improvement is now being effected; the whole of that mortgage remains.

235. I presume there has been at present no offset?—Nothing will be carried to this account, because the coal duty was applicable; but what is made by the sale of old materials and ground-rents which will go to reduce the cost of the improvements. It will cost full half a million; the estimate was rather over 500,000 *l.* By an act of the Common Council, of the 29th of July 1852, they raised a further sum of 40,000 *l.* for effecting a variety of small improvements, which are mentioned in the Act of Parliament of the 15th and 16th of Victoria, "An Act for effecting Improvements in the City of London." There was to be a continuation and widening of Finch-lane and Threadneedle-street, and to effect some improvements in Tower-street and in Dowgate.

236. *Mr. Headlam.*] Upon what fund was that charged?—Solely upon the 4 *d.* fund; and in addition to those charges, the corporation looked to this fund

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to enable them to pay 11,500 *l.* a year, which they had agreed to contribute to improvements which are beyond the city's limits, and they have agreed from time to time to aid the coal fund by paying 11,500 *l.* a year from their own property to that fund. They look upon their duty as enabling them to pay that 11,500 *l.* a year; and up to the year 1862, putting those different rates and mortgages charged upon the fund together, the 4 *d.* duty is pretty well mortgaged for many years to come, and they would not think it right to apply any part of that in entertaining Her Majesty. They have considered that they are bound morally to administer it freely, and to apply it to purposes for the benefit of the metropolis generally.

237. You stated, did you not, that there is 7,000 *l.* a year payable now to the coalmasters from this time to their decease?—Yes.

238. And there is the sum of 40,000 *l.* remaining upon the capital sum of 50,000 *l.*, a further sum of 300,000 *l.*, a further sum of 200,000 *l.*, and lastly a sum of 40,000 *l.*, making a capital sum of 580,000 *l.* in addition to the 7,000 *l.* a year to which I first referred, and in addition to 11,500 *l.* a year which you consider to be payable out of this 4 *d.* duty?—Yes.

239. Are those sums which have just been enumerated charged exclusively upon the 4 *d.* duty, or is there any collateral security of any sort or kind for the payment of any of those sums?—There is the collateral security of the City Seal, but the mortgages expressly recite that it is under these acts of the Common Council that the mortgages are charged to the 4 *d.* duty, and that what we receive as an equivalent for it shall be a security to repay those monies; the metage dues.

240. Do you consider that this 4 *d.* duty is the only security which the parties ultimately have?—That is a point which I should hardly like to speak upon, as it involves the question of how far the City Seal would render the Corporation liable as to their other property.

241. Sir W. Jolliffe.] At what rate have you raised this money?—£.300,000 at 4 per cent., I think; 200,000 *l.* at 3 $\frac{1}{4}$ per cent., and 40,000 *l.* at 3 $\frac{1}{4}$ per cent.

242. Has only 10,000 *l.* out of the whole sum been repaid?—Yes.

243. There is 580,000 now due?—Yes; the corporation can only repay it as they have surplus in hand; they have so many claims upon them from what I have mentioned for public improvements. They have paid 20,000 *l.* to finish the improvements in St. Mary-at-Hill, in the neighbourhood of the Coal Market.

244. Chairman.] Is that paid out of the 4 *d.* duty?—They considered it right to apply it, because it was for the improvement and accommodation of the coal trade. They paid 20,000 *l.* to that account, and they took it out of the corporate account. They paid another sum of 21,000 *l.* in aid of the London Bridge Approaches improvements. In undertaking these trusts, it often happens that the estimates are not to the full extent, and they do not include every possible contingency; and the corporation have made up all those trusts which they have undertaken out of this fund.

245. Sir B. Hall.] You seem to entertain some doubt as to parties having a claim, with respect to the sums I have mentioned, on any other property belonging to the corporation; have you got with you any form of security which is usually given to parties?—No, I have not.

246. Will you be good enough to furnish the Committee with one at the next meeting of the Committee?—Yes, I will.

247. Chairman.] The expense of opening the Coal Exchange was something like 13 per cent. upon the whole cost, and there was no private subscription towards it, was there?—No; I could hardly say that that was the case; it was an expense incurred in order to provide for the safety of Her Majesty, and her proper reception, and would not have been incurred for opening the Coal Exchange. It was in consequence of receiving a letter from Her Majesty, that she would visit the city, that those expenses were incurred.

• 248. Mr. Alderman Cubitt.] Are you of opinion that the corporation intend to pay off those mortgages out of any balances which they may have from their general fund?—When they find themselves in possession of balances from year to year, should you suppose that they would be applied to those loans?—Yes; as the Finance Committee report that they have power, those loans will be paid off.

249. Out •

249. Out of the general fund?—Yes, but particularly out of this fund; if they have other funds to assist, they would go also.

250. *Chairman.*] Going on with this account, moved for by the Honourable Member for Newcastle-upon-Tyne, "The amount of the principal sums respectively charged on the several coal duties, and remaining due at the date of making up the return," you say, "Whether any, or if any, what principal sums remained charged upon the duty of 1 *d.* per ton, remained due at the date of making up the return, is not known officially to the Chamberlain;" what is meant by "not known officially to the Chamberlain"?—It means this: that the city of London have received the 1 *d.* duty, and handed it over to the Woods and Forests Commissioners; and the Chamberlain can only get from the public documents what they have done with it. From two Acts of Parliament, it appears that they were to raise the sums of 120,000 *l.* and 60,000 *l.*; but whether there has been a surplus, or they have been able to mortgage it any further, we do not know.

251. Then, at the end, there is a note, "The surplus of the fund"?—That refers to the 8 *d.* duty.

252. You say, "The surplus of the fund, of uncertain amount, is directed by Act 13th and 14th of Victoria, chapter 103, to be applied to opening an improved line of communication between Coventry-street and Covent Garden." Is there any particular account as to when those sums were raised?—No; I believe that it was thought by the increase of the duties in the period, up to 1862, there might be a further surplus, and Government determined that the proper application of the surplus, when it arose, would be to make a street between Coventry-street and Covent Garden; and there is a clause which continues the fund for that improvement, though no specific sum is charged for the purpose; but that locality is pointed out for the next improvement.

253. *Sir W. Jolliffe.*] The whole sum which the city of London has ever dealt with for raising money, is the 4 *d.* duty?—That is their own property.

254. All the other sums have been raised under Acts of Parliament; have they not?—Yes.

255. And the transactions have not been by the city, but transactions by the Woods and Forests?—Yes, by the city, and all other Commissioners, or the Board of Works; they have been all under Acts of Parliament.

256. *Chairman.*] With regard to the new street from London Bridge to St. Paul's, in the Acts for that purpose, do you consider that the corporation are entitled to pledge the coal duty which accrues to the corporation?—Undoubtedly so; they have authority in their several Acts to pledge any part of their revenue that they think fit.

257. Can they pledge any one particular item of that revenue?—Yes.

258. Do those returns which have been furnished to the Committee show the quantity of inland coals subjected to the operation of the duty year by year, from 1831 to 1852 inclusive; specifying the different sources of supply separately?—Yes. I do not think that the revenue is included in the account; the quantity imported is, I think, in the registrar's account by every source, signed, "J. R. Scott."

259. *Mr. W. Miles.*] You were understood to state, that the Chamberlain sometimes had balances in his hand up to the amount of 130,000 *l.*, and that at other times it sank to 60,000 *l.*?—Yes.

260. What has he a right to have as the balance in his own hands?—There is no limit to the right, because the law has made him the treasurer of the corporation, and whatever their funds may happen to be at the time he holds in trust for them.

261. You stated, did you not, that the security which he entered into was 30,000 *l.*?—Yes.

262. Is he not authorised to keep 30,000 *l.* only under his control?—That is the case under the deed; and he is obliged to deposit it in the names of three persons, to prevent any one person drawing upon it; that was one of the points in the deed for regulating his office.

263. Are the Committee to understand that he has a right to use the 30,000 *l.* at short dates, as he pleases?—No; the whole he has a right to use, subject to the control of the committee, who meet once a month; they must approve of the securities, and if they disapprove of them, he must sell them out

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immediately. He only invests in securities of the first class, and advances upon parties who deposit those securities.

264. With regard to any profits that might be made upon those deposits in the hands of the Chamberlain, to whom are they applied; to his own individual profit as Chamberlain of the City, or to the City Fund?—Neither to the one nor the other; they go to the public account kept in his office, called “The Emolument Account,” which is to pay him a limited salary, and his clerks limited salaries, and the balance is applied by the Finance Committee for the relief of the trust funds from this kind of charges.

265. *Chairman.*] With regard to Fleet Market, did any debt exist at the time of the building of that market?—Yes; there were several debts which the corporation contracted for making the improvements in Farringdon-street, and removing the market.

266. Was there a debt due to Sir Charles Flowers?—Yes; he had a large amount of bonds at that time for money which he had advanced to the city of London.

267. You cannot state to the Committee what debt existed upon account of outlay for building on the site of Fleet Market, at the time of the Act of the 11th of George the Fourth, and what bonds and other securities had been given, and to whom?—I am not able to say at the moment.

268. Who was clerk of that market at that time?—I do not recollect.

269. Would there be any returns of the proceeds from Fleet Market?—Yes; there were very large profits upon Fleet Market; between 3,000*l.* and 4,000*l.* a year.

270. At that time?—Yes.

Jovis, 28^o die Aprilis, 1853.

MEMBERS PRESENT.

Sir John Shelley.
Mr. Masterman.
Mr. Miles.
Mr. Lowe.
Mr. Headlam.
Sir James Duke.

Mr. Vernon.
Mr. Ewart.
Mr. Alderman Cubitt.
Sir Joshua Walmsley.
Sir Henry Meux.

SIR JOHN SHELLEY, IN THE CHAIR.

Mr. Benjamin Scott, called in; and further Examined.

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Vide Appendix.

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271. *Chairman.*] DO you produce some returns?—Yes. The first return is, “Income derived annually since 1832 from Coal Duties, distinguishing the amount derived from Inland Coal and that derived from Coals entering the Port of London.” I also produce a balance-sheet of “The Charges upon the Duty of 4*d.* per ton collected by the Corporation of London for public improvements.” I produce also an account of the Chamberlain’s Establishment Emolument, or Fee Fund Account, from the commencement of that arrangement in 1844, down to the end of last year, 1852.

272. Was that the time when the alteration was made?—Yes; and this deed was entered into, and has continued ever since.

Mr. Charles Rogers, called in; and Examined.

Mr. C. Rogers.

Vide Appendix.

273. *Chairman.*] DO you produce a return?—I produce a return which has been called for by this Committee, showing the quantity of inland coals carried on the Grand Junction Canal, and brought within the London district, from the year 1831 to the year 1852, both inclusive.

274. How is the London district designated or pointed out upon the canal?—By a stone which is fixed upon the banks of this canal at present, near King’s Langley; and which, previous to the last Coal Act, was fixed at Lady Capel’s wharf, near Watford; and all coals passing south of that stone are designated as coming within the London district.

275. What

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275. What has been the effect of the alteration of the stone, as regards the distance from London; has it been increased or decreased by that Act?—The distance has been increased. There are, however, other circumstances, besides the mere extension of the boundary, which affect the inland coal trade on the Grand Junction Canal; but the Act referred to having been in operation so short a period, I can hardly tell whether it has or has not affected that trade to any extent.

276. How many years?—Not much more than one year.

277. But the effect really was, practically, to extend the distance from London?—The Act did extend the distance from London.

278. To what extent?—I am speaking now from memory, but I think about a mile or two miles.

279. Would it be possible for you to give in to the Committee a return showing the effect of that alteration upon the coals carried by the Grand Junction Canal Company, although it has been so short a time in operation?—I could give the Committee a return, showing the quantity of coal which has passed during the period alluded to, but I do not think a return for so limited a period would show the Committee what they desire, viz. whether, in consequence of the extended boundary, less inland coals have passed into the district; for, as I before observed, other circumstances affect that trade on the canal. I can give you the return.

280. Can you mention any circumstances; you say there are other circumstances which have affected it?—One circumstance is the price at which the sea-borne coal can be obtained in London; if they can be procured at a cheap rate, they would find their way into the country in competition with the inland coal.

281. Has any effect of that kind been produced?—I am unable to say as yet whether that has been the case, but there can be no doubt but that that would be the result.

282. Have any sea-borne coals been sent from London by the Grand Junction Canal beyond the point originally stated?—Large quantities; there has always been a large sea-borne coal trade in the canal north of the city boundary.

John Dickinson, Esq., called in; and Examined.

283. *Chairman.*] WHERE do you reside?—I reside in the parish of Abbot's Langley, in Hertfordshire, and also in the city of London. *J. Dickinson, Esq.*

284. What is your business?—I am a paper manufacturer, and other things.

285. A large consumer of coals?—A very large consumer of coals. I beg to say, that my attention has been particularly directed to this subject of late, and I have found myself under the necessity of examining documents and Acts of Parliament relating to it, and I find that the origin of the London coal tax generally, was by a Charter of James the First, in the third year of his reign. I beg leave to remind the Committee that in the 21st year of the same reign, the Act of Parliament against monopolies was passed, which I think abolished and put a stop to all charters or grants of monopolies of this kind entirely. I think it is a very slender foundation for a tax. It is extraordinary in its nature, and imposes a tax "also on all kinds of salt, and all kinds of apples, pears, plums, and other fruits whatsoever, and of all eatable roots of every kind, and also of onions, and of all other merchandizes, wares and things whatsoever, measureable, and the measuring of the same whatsoever, landing, conveyed, or brought in or to the port of the said city of London upon the said water of Thames, in every ship, boat, barge, or other vessel whatsoever, floating, laden, remaining, or being on every part of the same water of Thames, and upon every bank, or every shore, or every wharf of the same water of Thames, which should happen to stop, remain, and be delivered or set down from the aforesaid bridge of the said town of Staines, in the said county of Middlesex, westwards," that means on the west, I apprehend, "to the aforesaid London Bridge, and thence to the aforesaid place called Yendall, otherwise Yenland, otherwise Yenleete, towards the sea and eastwards, and in the Medway, and in the said port of the city of London aforesaid, exercising and occupying the same office of measurer and the measuring aforesaid by the mayor of the city aforesaid." This recital is part of the Act of the 1st and 2d of William the Fourth, chapter 76, clause 60. The charter purports to give them a fee for measuring, which, I think, is 4d. Then there is a second power in the charter, or a second charter, I am not clear which, by which they have a fee for weighing every thing brought within the water of Thames.

286. *Mr. Miles.*] Refer to that clause?—It is all in the same clause. It says,

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in order to show the way in which it was done, "And his said Majesty, willing to show more abundant favour to the said Mayor, and Commonalty, and Citizens, of his said Majesty's special grace, and of his certain knowledge and mere motion, his said Majesty did for himself, his heirs, and successors, grant, and by the said Charter now in recital conform, to the aforesaid Mayor, and Commonalty, and Citizens, and their successors, that although the same Mayor, and Commonalty, and Citizens, or their predecessors, in any case arising thitherto, had not fully used, or had perchance abused the offices aforesaid, or anything or things to the same or either of them pertaining or belonging, nevertheless the same Mayor and Commonalty, and Citizens, and their successors, might thenceforth freely, quietly and peacefully enjoy and use the offices aforesaid, so not used, or abused, and every of them, and the measurings aforesaid so not used or abused, and every of them, without let or hindrance, of his said Majesty." Then after James the 1st there were great changes; and the next thing we come to is, the 5th and 6th of William and Mary. There is no mention of this Charter in that Act, but at that time, I apprehend the Corporation of the City of London were entirely bankrupt. It might have been by misfortune, or by mismanagement; I do not say anything at all about that; but the fact was so, evidently. The Act has this effect; it appropriates the 4*d.* for metage, and all other funds of the Corporation, and makes them permanently applicable to the payment of interest to the orphans, whose property had been entrusted to them, and to other creditors of the city of London. It is an Act apparently made for the benefit of the creditors of the city of London; a deed of assignment on behalf of their creditors.

287. *Chairman.*] The creditors especially being the orphans?—The orphans are the first named, and there are other creditors enumerated at the close of the clause; it was found necessary, in order to make up the annual payment required for this purpose, to impose an additional duty of 4*d.* and 6*d.* per chaldron over and above the 4*d.* on coals imported into "the water of Thames and the city of London." Now, I beg to say distinctly, that there is no mention of anything up to this time but of "the water of Thames and port of London." They appropriated the 4*d.*, and afterwards the 6*d.* by that Act, to what was subsequently called the Orphans' Fund; but the Corporation continued to levy 4*d.* charge for metage, by which they made a large profit independent of the Orphans' Fund.

288. Was not that Act for 50 years?—It was not permanent; the 6*d.* tax and the 4*d.* tax, we may call it tax or duty, were renewed by various Acts which are recited in the 1 & 2 Will. 4, and it is unnecessary for me to refer to them for the purpose of my argument. The 1 & 2 Will. 4, was contemporaneous with the discussions on the Reform Bill, and the city of London took a very leading part in promoting that great measure, and I must beg leave to remind the Committee, that at that time they denounced all ancient charters which interfered with the object they were then desirous of promoting, in very unmeasured terms. I think it is necessary to direct attention to the general style and nature of the city taxation. The Corporation have got, from time to time, and very rightly I dare say, Acts of Parliament authorising them to appropriate these taxes to other purposes, besides the payment of their creditors; they built a bridge at Blackfriars, improved the approaches to Temple Bar, and other things, which are shown in their map; one at one time, and one at another time; the greater part of them are completed, but some are not yet completed. Now, one of the earliest Acts that I wish to call attention to, is the Act of the 43d George 3d. The title and preamble of this Act are very material to be borne in mind by the Committee. This is "An Act for establishing a free Market, in the City of London, for the Sale of Coals, and for preventing Frauds and Impositions in the vend and delivery of all Coals brought into the Port of London, within certain places therein mentioned." And the preamble says, "Whereas the cities of London and Westminster, and liberties thereof, and certain parts of the counties of Middlesex, Surrey, Kent, and Essex, are chiefly supplied with coals brought by sea into the port of London, and the having of the same at cheap and reasonable rates, tends greatly to the improvement of the manufactures, and to the increase of trade, and for that end it is necessary that the coal trade should be perfectly free and open, and it would greatly tend to answer those purposes, and be of great benefit and advantage to the consumers of coals in the said cities of London and Westminster, and liberties thereof, and in such parts of the said counties of Middlesex, Surrey, Kent, and Essex, if a regular free market for the sale of coals were established within the city of London;" and then they go on further to say, that for that purpose

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purpose they ought to have granted to them the power of levying a halfpenny a ton on all coals imported into the city of London. In the next year, the 44th George 3d, they get power to increase the halfpenny to a penny, and it is provided in one of those Acts, that when the market is built, or purchased, or paid for, that that tax shall cease. Then there is another Act for appropriating part of the Orphans' Fund to the improvements near Temple Bar, and another for Snow Hill, and for raising on the credit of this fund, a certain sum of money for those purposes. Those I have nothing to say to. The next Act is the 47th George 3d, chapter 68. This is the year 1807. There is a recital as to there being various Acts "now in force and effect for regulating the vend and delivery of coals brought by sea into the port of London, within the cities of London and Westminster and the liberties thereof, and within such parts of the counties of Middlesex, Surrey, Kent, and Essex, as are situate within the distance of 25 miles from the Royal Exchange in the city of London." Now this Act has reference to the market penny, and it invests the proceeds in the Corporation, giving them the power and management of it. It repeals the 43d and 44th, and declares they are null and void. The Corporation having got this, the termination of the penny at the time of the completion of the market is done away with. Now the only part of this Act which I feel any interest in, is that. The remainder of it strictly refers to what the title expresses, "the regulating the vend and delivery of coals;" how they shall be sold, how they shall be measured, what notice shall be delivered with them, and things of that kind. That was passed in August 1807. Here is another Act of the same description, the 56th George 3d, chapter 21, passed in 1816. It refers to Middlesex, Surrey, Kent, and Essex, and is exclusively as to the mode of the vend and delivery of coals. Now we come to an Act of a very different description, the 10th George 4th, chapter 136, which is a very important Act. The title is, "An Act for improving the Approaches to London Bridge." The date of this Act is 24th June 1829. I just wish to call attention to this fact, that the title does not allude to a tax on coals. It recites that there is 4*d.* and 6*d.* duty per chaldron on coals imported into the Port of London, and then it goes on to say, "And whereas the surpluses of the said fund," that is, the Orphans' Fund, "have been from time to time applied according to the directions of the several Acts of Parliament relating thereto, and thereby the capital debt due to the orphans of the said city of London hath been annihilated, and the capital debt due to the other creditors of the city of London, and charged upon the said fund before the passing of this Act, was, on the 28th day of January last, reduced to the sum of 209,900*l.*, and it is probable that if no further charge or incumbrance were made on the said fund, the whole of the said capital debt would be paid off and discharged by the 5th day of April 1832." It says here "the sum of 1,239*l.* 1*s.* 0½*d.* part of the debt due to the said orphans, has been ordered to be paid off, and has never been claimed." Then they take a continuation of the duty of 6*d.* a chaldron for 21 years further, for the purposes of this Act, and the corporation are authorised to levy a million of money, and it states that "there is a reasonable probability that the produce thereof, and of the said imposition, rate or duty of 4*d.* for every chaldron of coals or culm, which also constituted part of the Orphans' Fund, will be sufficient to pay off by or before that time the further sum of 1,000,000*l.* with interest thereon in the meantime, after the rate of 4*l.* per centum per annum, although the other charges forming part of the said fund should be discontinued to be applied to the purposes thereof after the whole of the capital debt now charged thereon shall have been paid off." There is the distinction, which I dare say has been noticed, that this London Bridge Approaches Fund is so far constituted by these two duties on coals, and nothing else; at least that is the view I take of it. Then, in the latter part of this Act, section 72, it speaks of the continuation of the tax "unless the sums of money charged thereon shall be sooner paid off and discharged." Sections 73 and 74 provide that the 6*d.* duty and the 4*d.* duty, after the payment of those obligations which the city had incurred and were rendered responsible for, shall be applicable to the purposes of this Act. Then section 75 is this, "And be it further enacted, that during the continuance of the said fund called the Orphans' Fund, the same shall be and is hereby charged and made chargeable with the interest or annuities which shall be payable in respect of such of the monies to be raised under the authority of this Act, as shall be borrowed before the determination of the said fund, subject nevertheless and without prejudice to the payment of interest on the principal debts remaining due to the creditors of the said city, and to the

J. Dickinson, Esq. payment of the several annuities which are or shall be payable in respect of the several principal sums borrowed and raised upon the credit of the said fund by virtue of any Act or Acts of Parliament already passed and now in force.”

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289. *Sir J. Duke.*] That is the Act for building London Bridge?—No, London Bridge Approaches. There was, I believe, some obligation on the Orphans' Fund previously as to the bridge itself. The next Act is the 11 Geo. 4, c. 64, which passed on the 29th of May 1830. The former Act, I stated, was the basis of the London Bridge Approaches Fund. Now I come to describe the augmentation of this London Bridge Approaches Fund by additions added by the 11th Geo. 4. The first of these additions is, that one equal moiety, or half part of the net produce of the tolls, rents, and profits of the said market, viz. Fleet-market, after payment of all expenses, compensations, and monies in respect of the same, should be added to the fund for improving the approaches to London Bridge, and that the said Mayor, Aldermen, and Commons in Common Council assembled, should be authorized to borrow and raise, on the credit of the said Fund, the sum of 250,000 *l.* Then, in the 2d section of the Act, it goes on to state, “That all the funds which before and at the time of the passing of the said recited Act of the last Session of Parliament, constituted and formed the fund called the Orphans' Fund, including the duty of 4 *s.* per tun upon wine imported into the port of London, or the members thereof, by way of merchandize, and the sum of 2 *s.* 6 *d.* to be paid by every apprentice at the time of his binding to any master who is a member of any of the respective Companies within the city of London and the liberties thereof; and the sum of 5 *s.* to be paid by every person admitted to be a freeman of the city of London at the time of his admission; and also all the aqueducts, and right of bringing and conveying water, and all the improvements thereof, and rents, profits, and benefits which may arise therefrom, and also the several annual sums of 8,000 *l.*, 2,000 *l.*, and 1,500 *l.*, respectively, charged by several Acts passed in the fifth and sixth year of the reign of King William and Queen Mary, the twenty-first year of the reign of King George the Second, and the seventh year of the reign of King George the Third respectively, upon the estates and revenues of the Mayor and Commonalty and citizens of the city of London, free from all other charges whatsoever, shall, from and after the passing of the said recited Act of the last Session of Parliament, be held chargeable and shall be charged with the raising and paying off the capital sum of 1,000,000 *l.*, with interest thereon, allowed to be raised under the provisions of the said Act for executing the improvement of the said approaches, in addition to the capital debt remaining charged thereon before the passing of the said Act; and all such several and respective funds as are not permanent, shall, after all the principal sums raised and borrowed, and all the annuities charged upon the said fund called the Orphans' Fund, and now due and owing, have been paid off and discharged, be continued, and the whole thereof be applicable to the purposes of the said Act of the last Session of Parliament and of this Act, until the sums charged and to be charged thereon by virtue of the same Acts respectively shall be paid off and discharged.” Now, I beg leave to say, that according to what I have been able to make out from these Acts of Parliament, you have in these two Acts a description of the fund called the London Bridge Approaches Fund. I consider the London Bridge Approaches Fund comprehends nothing but that. The next Act is the 1st and 2d of William the 4th, c. 76, and this is an important Act as illustrating what I said before. It is section 60, which recites the charter. It recites that there is a duty of 4 *d.* per chaldron, and 6 *d.* per chaldron, levied upon coals imported into the port of London, and appropriated to the improving the approaches to London Bridge, and other things; as per 10th Geo. 4 and 11th Geo. 4, and it recites that it is desirable that “one rate or duty should be paid to the said Mayor and Commonalty and Citizens, in lieu of all rates and duties payable to them in respect of coals, culm, and cinders (except the rates and duties made payable by this Act); be it therefore further enacted, that during the term of seven years, from the 31st of December next after the passing of this Act, the Lord Mayor of the city of London, and the said Mayor and Commonalty and Citizens shall not exercise any right of measuring or weighing coals or any other rights with respect to coals to which he or they is, are, or may be entitled, by prescription, or by the said charters and Acts of Parliament or otherwise; and that the rate or duty of 12 *d.* for every ton of coals, cinders, and culm imported or brought into the port of London, shall be collected and may be recovered in manner hereinafter mentioned; and the sum of 4 *d.* for every ton, part thereof,

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be applied in the same manner as the sum in the said charters mentioned to be payable for metage would be applicable," viz., to the corporation; and 8 *d.* per ton, part thereof, to the London Bridge Approaches Fund. That is to say, that by the 10th of George the 4th, the 4 *d.* per chaldron and the 6 *d.* per chaldron being so appropriated, and the chaldron weighing 25 cwt., by taking 8 *d.* a ton, the recipients of the fund were placed in exactly the same position as if they had taken 10 *d.* a chaldron. The Corporation still retain the 4 *d.* per ton. I understand from the evidence I have heard here, that they furnish some good reason for it; but I conceive that it was attended with very great advantage to their revenues, as might be expected. Their revenues at that time were about 26,000 *l.*, and they have now increased to 57,000 *l.* under the operation of this Act.

290. What has been the increase in importation in that time?—That is shown in the Corporation Return, Parl. Paper, No. 236.

291. *Chairman.*] It was stated with regard to the 4 *d.* duty remaining the same, that the Corporation had shown to a Select Committee of the House of Commons that they gave up certain metages, and so on, and the Committee decided that the 4 *d.* was fair towards them; have you any evidence to give with regard to that?—No; it is not referred to in the Acts, but I understand by the evidence recently given to the Committee that is the foundation of this arrangement. I have now to refer to another branch of the subject. The Grand Junction Canal Act was passed in the year 1833, and the first clause of that Act says, "Whereby" that is, the formation of the canal, "the intercourse of trade and commerce between the several places aforesaid will be greatly promoted and facilitated, manufactures encouraged and increased, and the agriculture of the country throughout the line and neighbourhood of the said canal and collateral cuts materially assisted by being supplied with lime and other manure at a moderate expense, and it will tend very much to reduce the price of coals throughout the whole line and neighbourhood of the said canal and cuts, and will be in other respects of great public utility;" but clause 119 of that Act says, "Whereas it is apprehended the conveying of coals from the collieries of Warwickshire, Staffordshire, Leicestershire, and Derbyshire, by the said intended canal to the city of London, may be detrimental to the coasting trade of this kingdom, by diminishing the consumption of coals brought to the port of London by coasting vessels: be it therefore enacted, that no coal or culm, or cinders burnt from coal or culm, which shall pass along the said intended canal and collateral cuts, or any part thereof, shall be conveyed nearer to the city of London" than a certain fixed point, afterwards determined by a stone at the north-west corner of Grove Park. This was an actual prohibition as to the conveyance of coals from the inland counties for the supply of any parts of the country nearer to London than that place. They might bring coals there, they might sell them there, and anybody who purchased there, might convey them where they pleased. They might carry coals from there to Hampstead or Highgate; the prohibition was limited to the simple fact that the canal company had no power or right to carry coals southwards of that. In point of fact, the Grand Junction Canal Company set this Act at defiance for a time; they did carry coals southwards of that, and sold them between that place and London. The evasion was not carried to a very large extent; but, however, the Corporation did not think it worth their while or prudent to take notice of. I am merely stating the fact, that up to the year 1805, there was an actual prohibition. The next Act is the 45th George the Third, chapter 128, and by that Act a sort of compromise was made between the Corporation and the coal proprietors in the north of England, who always acted with them upon this point, and the Grand Junction Canal Company. This was a Customs' Act, because the Government found they should gain by permitting coals to come by the Canal, and that it would also relieve the inhabitants intermediately of a very enormous expense of carriage, and so on, and this Act, which passed in the year 1805, does away with the prohibition, and permits the Canal Company to bring coals to the extent of 50,000 tons per annum; they may traffic in coals to that extent, on condition of paying the Government duty, which is 9 *s.* 6½ *d.*, and the duty of 1 *s.* 3 *d.* to the Corporation of London, and this was taken by the ton instead of by the chaldron. The Corporation of London had at that time 6 *d.* per chaldron, and 4 *d.* per chaldron, and 4 *d.* per chaldron, and 1 *d.*, in the place of the market, that is 1 *s.* 3 *d.* in the whole; and now I beg to direct attention again to the 1st and 2d William the Fourth. I have before mentioned that that Act defined that the London Bridge Approaches Fund should receive 8 *d.* per ton

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instead of 10*d.* per chaldron, and that is in clause 60. Clause 64, in the same Act, recites that "a duty of 1*s.* 3*d.* the ton is granted on coals, culm, and cinders, brought by the Grand Junction or Paddington Canals nearer to London than the stone or post at or near the north-west point in Grove Park, in the county of Hertford, payable to the proper officer of Customs, in lieu of the duty called Orphans' Duty." The fact was, that the officer of Customs, who collected for the Government, collected for the city by permission, which is specified in that Act. This clause, after providing that the duty shall be reduced to 1*s.* 1*d.* per ton, states, that that duty shall be paid by the Grand Junction Canal Company to the Corporation, in lieu of the Orphans' Fund, but says nothing about a portion of that payment being applicable to the London Bridge Approaches Fund. It gives them the payment absolutely, and I have taken counsel's opinion on it, and he confirms the opinion I had formed, that this receipt of duty is not mortgaged. That is a very important part of this case, to which I wish to draw particular attention. The coal duties of 6*d.* and 4*d.* on coals imported into the Port of London and the water of Thames, are mortgaged under the head London Bridge Approaches Fund, but this separate payment, specified in a separate clause of this Act as being demandable and receivable by the Corporation, with powers to secure the payment of it, is not enumerated in any of those Acts by which the mortgage of the various funds constituting the London Bridge Approaches Fund is defined; and the coals by railway come under the same category, unless any of them be delivered into the Port of London, or water of Thames.

292. *Mr. Miles.*] Do you charge the Corporation with the misapplication of this money?—My opinion is, that if the Corporation have paid this to Government, or a portion of this, they paid it in their own wrong, because it is not mortgaged to the London Bridge Approaches Fund. I do not charge them with misappropriation as against anybody else.

293. *Chairman.*] But as against themselves?—As against themselves in regard to that, if they have done so; I do not know whether they have or have not.

294. *Mr. Miles.*] Did the Act which you referred to previously, pass after the Act which you have just now quoted?—It did; this was the 1st & 2d William the Fourth.

295. Did not the one in some way cure the other?—No, the 1st & 2d William the Fourth does not appropriate the coal duties otherwise than as they are before appropriated by the 10th George the Fourth and 11th George the Fourth; it distinctly appropriates, in Clause 60, the duties of 6*d.* and 4*d.* per chaldron, after changing those two into 8*d.* per ton, by disposing of the money received under the one tax, in pursuance of that clause, to the London Bridge Approaches Fund, and only, in Clause 64, disposing of the other by leaving it payable to the Corporation of London.

296. It was understood from what you stated relative to the previous Act, and what you read, that there was a certain sum payable to Government, and a certain sum payable to the Corporation on the London Bridge Approaches Fund?—Originally so; and that applies to all coals brought into the port of London and water of Thames between Yantlet Creek and Staines. Those duties and the duties on inland coal not brought into the water of Thames are quite distinct things; they owe their origin to distinct Acts of Parliament.

297. *Chairman.*] Do you wish to prove to the Committee that all these Acts consecutively apply to the port and pool of London or water of Thames?—I do, as regards all Acts having reference to the London Bridge Approaches Fund, because the 1st and 2d William the Fourth does refer to the income which the Corporation are entitled to receive from the coals carried by the canal, and the 10th George the Fourth and the 11th George the Fourth make no mention of inland coal brought by canal. It admits that they are to receive it as they have done hitherto, but does not appropriate it to the London Bridge Approaches Fund.

298. *Mr. Miles.*] Do you conceive that as it has been applied to the London Bridge Approaches Fund, it has been misapplied?—That portion of it which has been so applied has been misapplied. I think it has been very well applied, but, in the legal sense, it has been misapplied. Now, from a return which has been applied for, I find that in the year 1831, 1st and 2d William the Fourth, the commerce on the Grand Junction Canal in coals brought south of the stone was only 6,764 tons, which, at 1*s.* 1*d.*, would be 366*l.*, therefore the thing was not of that magnitude to lead either of these great parties to direct attention to; it was a matter of so little consequence. Under those circumstances it has passed

passed. I was going to remark that in the 1st and 2d William the Fourth, there is another very objectionable thing. The 43d and 44th George the Third, before referred to, empowered the Corporation to levy money for making a market, and the money so raised according to those Acts, was to be applicable to that purpose and no other. But, subsequently to that, they have made it applicable to a great number of purposes, and I consider that illustrative of their proceedings in a great many other cases. They say they have provided for their coal-meters out of it, and according to the evidence of Mr. Scott, which is new to me, the meters have received nearly 300,000 *l.*, and are still entitled to receive 7,000 *l.* a year for several years.

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299. That is done under an Act of Parliament, is it not?—Under the 1st and 2d William the Fourth.

300. *Chairman.*] When you say “market there,” do you allude to the coal-market?—Yes.

301. *Mr. Miles.*] What is your object in appearing before the Committee?—My object is to show how myself and others are affected by the operation of these Acts. I beg leave to say, independently of the two Acts I have mentioned before, viz., the 10th of George the Fourth, and the 11th of George the Fourth, there are nine other Acts, the titles of which would not give you the least idea of a tax on coals, and all of which lead to a continuation at any rate of the tax on coals that we in Hertfordshire, as well as other people, are obliged to pay to the Corporation of London.

302. In what way are you as an individual, together with others, prejudiced by those Acts?—I am prejudiced in this way, by a prolongation of the coal tax by Act of Parliament. For instance, in the year 1840, they discovered that this coal tax was so encumbered, that even at that time they passed an Act not to come into operation till 18 years afterwards, that is, until the year 1858, for prolonging the coal tax; so that it altogether involves a process of continuation.

303. *Chairman.*] State what that Act is?—The 3d & 4th Victoria, chapter 131.

304. *Mr. Miles.*] So that you are damnified, so far as that Act goes in this way, that what you have had reason to believe would be temporary, is now almost perpetual?—It is prolonged beyond my life.

305. That is the way in which you are damnified?—Yes.

306. Now proceed to another cause of complaint?—I think I might be allowed to suggest, that this course of legislation has gone on without any reference to the parties who are to suffer by it; it is not like a Canal Act or a Railway Act, by which all the results can be contemplated.

307. *Chairman.*] And due notice given to each party affected?—There is no notice in this case. I will just read the titles of the Acts. There is one Act for rebuilding the Royal Exchange, for which 150,000 *l.* was charged on the fund; that is 1st and 2d Victoria, chapter 100; then there is the 2d and 3d Victoria, chapter 80, for additional thoroughfares, and there is another charge upon the London Bridge Approaches Fund for that; then the 3d and 4th of Victoria, chapter 87, another Act for additional thoroughfares, and additional charges on the London Bridge Approaches Fund for that; then in the 3d and 4th of Victoria, chapter 112, you have the same thing over again; that is for a street to Clerkenwell; then there is in the year 1840 the 3d and 4th Victoria, chapter 131, and that is for a prolongation of the duties for years after the legal expiration of them in 1858.

308. *Mr. Miles.*] Although as an inhabitant and citizen of London, you would not yourself object to be taxed, yet living without the bounds of the city, you do object to be taxed for such improvements?—That is precisely the matter I want to make plain to the Committee.

309. Now proceed with another objection?—By the 4th Victoria, chapter 12, power to make a new street from Coventry-street to Long Acre is taken; then the next is 5th and 6th Victoria, chapter 101, London Bridge Approaches; then there is the 8th and 9th Victoria, chapter 178, for improving Westminster; then the 11th and 12th Victoria, chapter 124, for completing Improvements in Westminster; and 13th and 14th Victoria, chapter 103, further charges on the funds for carrying out the previous Acts. I think I make out, including the 10th and 11th George the Fourth, that there are 11 Acts which have led to the prolongation of the duties upon coal.

310. *Chairman.*] The next Act would be with regard to the direct line?—Yes;

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I would just remark also, that these Acts passed without any investigation ; it is simply a charge on this fund, and there is no inquiry what the state of the fund is. It has also led to this, that the Commissioners of Woods and Forests have got powers to levy by some of these various Acts, as much as 665,000 *l.* already, and not one penny of this has been paid. It appears by an Act of Parliament which was introduced by the Chancellor of the Exchequer a few weeks back, that already the interest upon this has accrued up to 350,000 *l.* more ; so that it is like a rolling snow-ball ; and you do not know when there is a chance of getting out of this thing. There has not been a year of the reign of Victoria without some new charge coming upon this fund, and without anybody's attention being called to it ; it has been a good milch cow, the city people began it, and the people at the west end, when they found the Corporation were getting various good things out of this London Bridge Approaches Fund, thought they would have a share too : that is the plain state of the case. I have now finished that branch of the subject. I beg next to call attention to the nature of the legislation on the subject of the duty on inland coals ; I have before mentioned the Act of Parliament constituting the Grand Junction Canal Company, and the prohibition, and the subsequent arrangement by which they were empowered to bring in 50,000 tons of coals per annum upon the payment of the duty to Government, and the charge to the Corporation of London. The next opening for the supply of coals from the inland counties was by the Birmingham Railway. The Birmingham Railway Act is the 3d William Fourth, chapter 36, and that states, that there was a duty in the reign of his late Majesty George the Fourth.

311. *Mr. Miles.*] It applies the coal duties to that particular Act of Parliament?—Yes.

312. What metes and bounds, near the city of London, were given in that Act of Parliament?—It specifies “ that the like duty per ton, as shall for the time being be payable to such person or persons as the said Mayor, Aldermen and Commons, in Common Council assembled, shall direct or appoint, or to the proper officer of the Customs (as the case may be), on coals, culm, and cinders, brought by the Grand Junction and Paddington Canals nearer to London than the said stone or post in Grove Park aforesaid, shall be paid in like manner on all coals, culm, and cinders, brought by the railway, hereby authorized to be made, nearer to London than a stone to be placed at the entrance to the tunnel intended to be made in the township of Cashio, in the parish of Watford.” Here again is the same principle of legislation ; you fix a mark ; your canal and your railway may bring coals to that point and deliver them there, and then the law don't interfere with those companies any further ; but if they pass that mark on their railway or their canal, they become liable to the duty by unloading coals nearer to London. What I want is, to let the people of the country carry on the commerce in coals in any way that suits their convenience without reference to boundary marks.

313. As far as distance from the city of London was concerned, was there any difference between the Grand Junction Canal Company and the London and North Western Company?—Allow me to state, as to that point, that a stone anciently fixed at Staines Bridge, and the stone at the north-western corner of Grove Park, and the stone on the Birmingham Railway, are very nearly at the same distance from the Post-office, that is 20 miles as you go by the road. But the stone originally fixed on the railway was rather nearer, for this reason, that if they had fixed it at exactly the same distance as on the canal, it would have been in the middle of the tunnel, near Watford, and that would have been no mark at all. At first the stone on the railway was fixed on the south side of the tunnel, and coals passing there become subject to the London duty.

314. So that what they had claimed previously as their privileges by water on the Grand Junction Canal, they now claim by railway on land?—Yes.

315. *Mr. Headlam.*] Is there anything to prevent a depôt being made just outside the limit of these 20 miles from London, and then to have the coal brought in by carts?—There was not previous to the Act 14 & 15 Victoria c. 146.

316. There is nothing in the Act to prevent the London and Birmingham Railway Company making a depôt of that description?—It expressly recites that it is done that they may be on an equal footing. I will not trouble you by going further through the Railway Acts. I have made a sketch of the country, embracing the area now rendered subject to taxation by the Act of 14 & 15 Vict. c. 146. Upon this map is exhibited the Grand Junction Canal, its junction with the

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the Thames at Brentford, and its terminus at Paddington. There is also exhibited the line of the Great Western Railway to its terminus at Paddington; the line of the London and North Western Railway to its terminus at Euston-square; the Great Northern Railway to its terminus at King's Cross; the Eastern Counties Railway, to which there are two considerable branches, one going northward to Cambridge, and the other towards Colchester and Harwich, and its termination at Shoreditch, and also other branches which communicate with the port of London. I should say that the London and North Western and the Great Northern have also branches which communicate with the port of London; and it is an important consideration, that the Grand Junction Canal has the power to deliver coals, and does deliver coals, in the water of the Thames, and therefore into the port of London; and these all have the same power. I apprehend that all coals so delivered into the port of London, are, by the 2d and 3d of William the Fourth, liable to contribute to the London Bridge Approaches Fund; but coals not delivered into the port of London by the railway or canal are not so liable. On the south side of the River Thames there is the South Western Railway, the Brighton Railway, and the South Eastern Railway; and they all terminate in the metropolis of course.

317. *The Chairman.*] At London Bridge?—Yes, two at the same point, London Bridge, the South Western at Waterloo-road.

318. *Mr. Miles.*] If either of those railways to which you have called our attention delivered in the port of London, they would not be charged the tax on sea-borne coal delivered in the port of London, would they?—They all pay the same at present, sea-borne and inland coal.

319. But you conceive that they would not be chargeable by any of these Acts for coals delivered by those railways?—All coals that are brought within this magic circle, whether from the north, south, east, or west, whether they come from the sea, or whether they come from the land, are all chargeable with the duty to the Corporation of London.

320. In a previous answer of yours, you stated distinctly that you did not conceive that coals so delivered by railway and canal were chargeable, if they delivered in the port of London?—I do not remember doing so.

321. *Chairman.*] Do you, by that portion of your statement, intend to say that coals coming by railroad which do not touch the water of the Thames, or the city of London, in your opinion, are not, according to those Acts, liable to contribute to the London Bridge Approaches Fund?—Yes, I do.

322. *Mr. Miles.*] Why?—For the reasons I have stated in my explanation of the view I took of the 1st and 2d William Fourth, and also from the rigid and accurate examination of the 10th and 11th George Fourth. Those are the Acts that constitute that fund, and I will refer afterwards to words even in the Acts of Victoria, which specify inland coals brought into the port of London. The words are “Any coals brought by canal or railway into the water of Thames, or the port of London,” and I am doubtful whether “the port of London” would not include the city of London. I think that all coals which are brought in by this means into the water of the Thames, or the port or city of London, will be liable to have duty levied on them, and 8*d.* part of that ought to be apportioned to the London Bridge Approaches Fund, but when they do not come into the port of London, although they pay to the Corporation, the Corporation are not bound to account for the duties so received to the London Bridge Approaches Fund, or to appropriate the money to the Approaches Fund.

323. If they come into the funds of the Corporation, and the Corporation has a right to them, the Corporation may do what they please with them?—Clearly.

324. *Sir J. Walmsley.*] You do not question the right of the Corporation to do what they like with this fund within that magic circle?—It is in vain to question an Act of Parliament.

325. *Chairman.*] But you object to the way in which these Acts were obtained, without due notice by the Corporation of the effect of them?—I wish to point out how they were obtained. While this is a question of interest to railways on the north side of the Thames, because they have all of them communication with the inland coal-fields, it is a question of comparatively no interest to railways on the south side of the Thames. The railways on the north side of the Thames might have struggled for the permission, but they have not thought proper to contend for it.

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326. *Mr. Headlam.*] There being no provision of that kind as to the south of London, would it not have been worth while to have coals brought from the southern ports?—I think not; the expenses of the sea voyage would be too great.

327. *Sir J. Duke.*] Are there not stones on the railways on the south side of the Thames?—There are stones on all the railways; I take for granted there are, but I do not know it. I only know of my own knowledge about those on the north side.

328. *Sir J. Walmsley.*] You have spoken of certain Railway Acts giving the power to levy these tolls; do you mean to say, irrespective of those Railway Acts, the city of London had not the power to levy those tolls within that magic circle?—The power, in the first instance, was necessarily given by the Canal Act, because they had not the power before. The power was correspondent with the government tax. A tax on sea-borne coal is all the Corporation were previously entitled to. They had not the power, or the right, or the pretension to levy a tax on inland coals brought to London. They have their water of Thames, and their own charter, as they proved it in the Act of the 1st and 2d of William the 4th. That was their property; but now they want to cut off the people of this country from freedom of commerce in coals. The Corporation have been advocating free trade to the widest extent, and at the same time setting up an Act for protection.

329. *Chairman.*] Yantlet Creek is beyond that magic circle?—Yes, but as regards the water of Thames, and the port, it is perpetual.

330. Are you aware, Yantlet Creek being beyond that magic circle, whether a tax is levied as far as that, by those original Acts, or whether the city has contracted their circle?—I do not recollect with sufficient precision to answer the question.

331. *Sir J. Walmsley.*] Do you mean to say that the first Act by which the city of London claimed the payment of dues for the extended line, was obtained through the Act of Parliament of the Grand Junction Canal?—Yes.

332. And which power they have continued in each Railway Bill ever since?—Yes; they got them all separately, first.

333. What is the date of the Grand Junction Act?—The 33d of George the Third, 1793, but they did not bring any coals at first; they took a long time to form the canal. I think the canal was opened in 1801, and they almost immediately commenced, in defiance of that Act, to deliver coals in the immediate neighbourhood. They carried them to Harrow; but they did not venture into the Thames. This was questioned, of course, and they then got permission to bring to the extent of 50,000 tons per annum south of that stone, but chargeable with the duty to the Corporation of London, just the same as if they had come by the water of Thames, or to the port of London.

334. And to the Crown?—Yes.

335. *Mr. Miles.*] Looking at the increased facilities of access to London, do you not think that, as these facilities were opened, if the Corporation had not taken power in the Acts applied for by these different Companies to insert some such clause for the supply of inland coal, that it would have totally thrown over, or nearly so, the dues which they received from sea-borne coal?—I am quite convinced it would not, because I have made repeated experiments as to the value of the two sorts of coal, and it is in the proportion of 13 to 19. The inland coal produces less in power in the proportion of 13 to 19.

336. Still, are you aware, that in the case of the Great Northern Company, a considerable coal trade has sprung up?—Yes; but they bring better coals than those from the midland counties.

337. Are you aware of the difference between the price of Newcastle coal and the Great Northern coal?—I cannot say that I am able to answer that question.

338. If I find the difference to be this, that whereas I should have to pay 24 s. a ton for Newcastle coals, and that I can for ready money obtain, delivered at my house in London, the Great Northern coal for 17 s.; do not you think that unless some duty had been levied upon the Great Northern coal, that it must have had a very strong effect upon the sea-borne coal and the revenues of the city of London?—You are touching now upon questions which have been very much agitated in Parliament and elsewhere, as to Free Trade. People have not found the results of Free Trade so disastrous as was anticipated. I find no diminution to speak of, that has resulted yet from that competition. The importation of coal by sea in 1832 was 2,139,078 tons, and in 1851 it was 3,236,542 tons; in 1852, when

when there was a much keener competition by the coals brought by the Great Northern, and that is really the coal that has tried them, the quantity of sea-borne coal, culm, and cinders, was 3,330,428 tons.

339. State also the quantity of inland coals in those respective periods?—The inland coal in 1851 was 272,114 tons; and in 1852, 414,916 tons.

340. Proportionably, then, there is a greater increase on the inland coals than there is on the sea-borne coals?—Proportionably there is a greater increase; but at the same time there is an increase of rather more than 100,000 tons of sea-borne coals in 1852 over 1851.

341. How much more was there on canals and railroads?—The canals and railroads are about 414,000 against 272,000, being about 150,000 tons.

342. Now, do you not think, in such a trade as coal, if a tax had not been levied on that coal introduced by the Great Northern Company, that the supply would not have been larger, and would not that have had some effect in keeping the competition down?—I should think it would.

343. And consequently the competition would have been keener; and if it had been keener, of course if there had been no duty on the inland-borne coal, and a duty on sea-borne coal, taking it as a trading question, the consumption of the sea-borne coal would have been reduced, while that of the inland-borne coal would have been increased?—I do not know; the growth of the city on the north side is now so rapid and so large, that I think, in the course of a very short time the Great Northern Company will not be able to supply them.

344. Sir J. Walmsley.] Then to that extent of the increase, the people consuming coals would be injured?—Benefited.

345. They would be injured by the 1 s. 1 d. proposed increase?—There is no proposed increase; the increase is in operation.

346. You were asked whether there would not be a much greater increase in the quantity of inland coal brought to London, provided they had not to pay that 1 s. 1 d. per ton; then would not the people have been injured to that extent?—You mean the inland coal proprietors.

347. No, the consumer here, because there would be a greater quantity at a less price?—Yes, but that would not injure the consumer.

348. Sir J. Duke.] You have stated that the increase in the importation of sea-borne coal was 100,000 tons in 1851 and 1852?—Yes.

349. Was not that importation less than in 1845?—It was less.

350. What was the importation in 1845?—3,403,320 tons; in the year 1844 the importation of sea-borne coal was no more than 2,490,910 tons, and from some extraordinary cause, whether it was frost or what, I do not know, but in the year 1845 there was an increase of nearly one million of tons over 1844.

351. Do you remember the time when the drawback was given to coal going out of the port of London?—I am not aware of that.

352. Mr. Masterman.] You have been giving a good deal of evidence about the coal trade, are you in any way connected with that trade, or are you only pursuing the calling of a paper-maker?—I consume so much coal, that I have been led to obtain a great deal of information about it. I am in constant communication with my coal merchant in London.

353. You were asked whether you were in any way connected with the coal trade?—No, I am not; but I have paid 9,000 l. a year for coal sometimes, before now.

354. Chairman.] Do you appear before the Committee as a large consumer of coal?—Yes.

355. Sir J. Duke.] Will you also state what are the other years in which it is less; did it not drop in the year 1846 to 2,953,755 tons?—Yes, and it has gone on very uniformly since that; but it is a very large trade, and I understand now that the freights are exceedingly high, and that there is great difficulty in carrying on the trade.

356. Are you aware that the coal-owners of the north complained to Parliament and to the Corporation, and to everybody that they thought had any power, requiring them, in justice to the sea-borne coal, to take care that these stones were placed on the railways?—There is no doubt the Corporation and the coal-owners in the north acted together; their combined power would have stopped the respective Bills from passing, if they had not got the stones fixed there.

357. Mr. Headlam.] Do you know anything of it, of your own knowledge?—No.

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358. *Mr. Miles.*] Supposing the Acts of Parliament repealed, relative to the inland-borne coal, do you not think that that would have a most prejudicial effect upon the Customs now levied and taken for different purposes by the Corporation on sea-borne coal?—I can hardly say at present; I consider the consumption of sea-borne coal is exceedingly limited by the high prices of freight; I am paying three or four shillings a ton more now for sea-borne coal, than I have at other times; I use a great many of them still.

359. That does not in the same way affect the railways?—That does not affect the railways.

360. The consequence is, not only that you have an increased price on the coal, but an increased price in the freight of the sea-borne coal?—Yes.

361. But that is not the case, as far as the canal coal and the railway coal goes?—Of course they are not affected by the increase of maritime freights.

362. Does it not strike you, if the freights keep up, and you do away with the tax on the inland-borne coal, that it will be totally impracticable, as the railroads are all now reducing their fares, to collect the same revenue on the sea-borne coal as you do now, if you take away all the duty on the inland-borne coal?—I have no doubt you would not collect the same revenue, but you would collect very nearly the same revenue. The quantity of coals brought by railway is exceedingly limited in proportion to the sea-borne coal.

363. At present from the Welsh coal-fields, and from the Somersetshire coal-fields, and the Gloucestershire coal-fields, there is a very short supply to London?—There are plenty of means for carrying it.

364. They are not opened sufficiently yet; but at present there are open railroads and branches to all these coal-fields; do you not think then that the sea-borne coals will not only have the competition now of the Great Northern and the North Western coals, but that they will likewise have the competition of the South Wales coals and the Somersetshire coals?—I have reason to know, from being an auditor of the Great Western Company, that the charges for conveyance are so great, that I should not be apprehensive at all of the competition of Welsh coals or the inland coals brought to London by means of the railways. Immediately outside, at Maidenhead, they do not get coals from that country now.

365. *Chairman.*] With regard to your own county of Hertfordshire, is it not the fact at this moment, that such is the demand for coals that the Great Northern Railway cannot supply that county with what is required?—I cannot speak of my own knowledge as to that; I can say this, that I have in Hertfordshire, on the rivers Gade and Colne, five mills, within an interval of eight miles. Now at two of those mills, nearest to London, I never use any inland coals at all. It answers my purpose very much better to bring down sea-borne coals at all times, notwithstanding the duty, rather than to use these inland coals. At the middle mill of the five it is a matter of chance. Sometimes inland coals have the advantage, and sometimes sea-borne coals. But on the average, I have used at least an equal quantity of sea-borne coals at the middle mill. Sometimes I have carried them up to the further mills. The thing is brought to that balance by the inequality in the value of the coals, and the duty we pay on sea-borne coal is reimbursed to us by the superior value of the article.

366. *Sir J. Walmsley.*] Is the chief bulk of inland coal brought by the Great Northern and the London and North Western?—By far the chief part. In 1851 the London and North Western brought 110,163 tons; the Great Northern 111,976 tons; the Great Western, from the Radstock collieries and Wales, 25,152 tons; the South Eastern brought 5,319 tons; and the Eastern Counties brought 5,296 tons; and the canals, 24,206 tons.

367. Are all those coals which you have spoken of as coming by the Grand Junction, by the Great Northern, by the London and North Western, and by the Great Western, chiefly delivered at the north-west of London?—They are delivered at the north-west of London; and they are delivered for the consumption of the country. It is but a very small proportion of those coals which come to London, although the duty is levied upon the whole of them.

368. Is that district of London increasing very rapidly in population?—Very much indeed; they are building enormously upon it, and there is also a prodigious increase of inhabitants.

369. Can you tell us the difference of expense between delivering the coals by the Great Northern, or the North Western, or the Great Western, in that district of London, and the cost of bringing coals from the Pool to that district?

—The

—The lowest freight that I have ever paid for coals carried from the Pool to my mill nearest to London, has been 4s. 3d. per ton.

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370. Sir *J. Duke*.] Was that by railway?—No, by the Grand Junction Canal.

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371. Sir *J. Walsley*.] What is the cost of those that are delivered from the railways that we have spoken of?—I have never had any coal by the railways at all; I once had some peculiar coals down for gas-works, and that is all. I cannot speak about them.

372. *Chairman*.] Can you tell the expense of carrying coals from the river up to that portion of London where the Great Northern terminus is, at King's Cross?—I cannot tell you; I must beg leave to point out this, that I consider the inhabitants of the district just within the circle, are nearly as badly off with respect to the supply of coals, as the inhabitants of any portion of Great Britain. I will give you a proof of it. I live at Abbot's Langley; all the coals I use in my house I bring from London, because they are a more agreeable coal to use; I should not think of using any inland coal; but we are all in that situation, that it is a balance whether it is cheaper for us to have the expense of the carriage from the Pool down towards the margin of the circle, or whether it is cheaper to get the inland coal.

373. With regard to the circle, can you say whether any stones or any marks have been put on any of the turnpike roads in your district?—Yes.

374. I will just read the question that I put to Mr. Scott the other day, and you will then tell me whether you can give me any information. The question was, "As regards turnpike roads?" The answer is, "I do not think there were any stones placed on the turnpike roads;" can you give any information as to whether there were any marks on any of the roads in Hertfordshire?—Yes, I can. There is a mark on the turnpike road of the same distance from London as the mark on the railway and the mark on the canal, and all three of them are very near to my mill. There is a mark and a post which I have seen on the road from Two-Waters where coals are loaded to St. Alban's. St. Alban's is just within the distance, and there is a post set up on the road, and all coals passing that post have to pay the tax.

375. Can you state when those posts or marks were erected, owing to that Act?—They were erected last year, but I could not specify the exact time of the year.

376. Then the effect would be, supposing any wharf were established outside the area of taxation, for the purpose of conveying coals, and landing coals, placing them in carts and carrying them within the area, that practically could not be done without the city tax being levied on the roads, the same as it is on the railway?—Certainly. I was going over to St. Alban's on Saturday last to the quarter sessions, and I made particular inquiries of the waggoners on the road; and they said the people on the wharf charged them with the duty, knowing that they had to pass the post, and that they accounted for it to the Corporation, and that the Corporation forced them to do it, and said, "You shall not have the drawback unless you do it."

377. Can you state whether those stones were fixed by the surveyor of the roads?—They are fixed according to the Act of Parliament.

378. By whom?—I will just read it to you.

379. Can you tell who actually was appointed to fix those stones?—I know the surveyor of the roads met the engineer of the Corporation; that the point was fixed upon, and the Corporation fixed them. The turnpike road was a new thing altogether about the stones.

380. That did not exist previously to the Act?—No, the commerce of the country in coal was perfectly free before that.

381. Turn to the clause of the Act, and see whether the words "Turnpike roads" is in it?—Yes. The Act of the 14th and 15th Victoria, chapter 146, section 18, states, "That every surveyor of highways, any portion of whose district shall be within the London district, shall within 30 days after having been required so to do by the Mayor, Aldermen, and Commons, agree and determine in conjunction, or at his option appoint some engineer or surveyor to agree and determine, in conjunction with an engineer or surveyor to be appointed by the Mayor, Aldermen, and Commons, the point on any turnpike road, or public highway within his district which shall be distant 20 miles from the General Post-office; and in case such surveyor of highways, or the engineer or surveyor appointed by

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him, and the engineer or surveyor to be appointed by the Mayor, Aldermen, and Commons, shall be unable to agree, as to the situation of such point, they shall appoint some other engineer or surveyor as arbitrator, to determine the situation thereof, and when and as such point shall have been so determined, the Mayor, Aldermen, and Commons shall, at their own expense, place or erect at such point, a boundary stone, or some other permanent mark, and such boundary stone, or other mark, when so placed or erected as aforesaid, shall for ever thereafter be deemed and taken to be correctly placed or erected at the distance of 20 miles from the General Post-office, and shall be and be deemed to be the commencement or termination, as the case may be, of the London district."

381*. To your own knowledge are there any bye lanes where these marks are not put up, and where it would be possible to bring in coals?—There are some, but everybody passing within the distance, whether there is a mark or not, is liable to the payment of the duty, and to a penalty of 100 *l.* if they fail in doing it.

382. Are you aware of any instance of the penalty having been enforced?—No; but I am aware of this, that I claim a right of landing coals on my own land outside the new marginal distance, and of conveying them on my own land from the place where they are landed to my mill, for consumption, which is a distance of about 120 yards. The line happened to fall between those two points, and I wrote a letter to the Corporation to say that I claimed the right to do so on my own land; they requested an interview, and I sent my solicitor to represent me. He had an interview with the Coal and Corn Committee, who were very polite to him; but they told him they would refuse me permission to do so. I stated that I would not receive anything as a favour from them; but they stated, moreover, that supposing I had to convey coals by barge from London past the stone, and land them there outside the circle, they knowing that I intended to use them at my mill, would not allow me to receive the drawback.

383. When you landed those coals, and carried them across on your own land, within the circle of the Corporation's taxation, did you carry them along any highway or turnpike-road?—No road at all.

384. Did the Corporation exact from you the tax for conveying those coals?—They refused me the drawback, which is the same thing.

385. Were they sea-borne coals from London?—Yes; I pay a tax on the country coal; at least, other people pay it for me; the pit pays it.

386. Did this sea-borne coal go beyond the circle?—Yes; they went beyond the circle, beyond the stone.

387. And you there unloaded them?—Yes; but they were used within the circle.

388. And they would not grant you the drawback although they were carried beyond the circle?—No; I would have tried it in an action with them, but they are the judges in their own case, by this Act. I never saw such an Act in my life. Poor ignorant people have all these certificates to look to, and to give notice as to the removing of coals; and, moreover, there is this in it, if you carry a quarter of a ton of coal by a donkey-cart, as I have seen it carried to St. Albans, they are made to pay the duty on that; but if you want to get the drawback, you cannot claim it unless you are carrying 20 tons.

389. You were in the room the last time the Committee met, and saw the map produced by the Corporation?—Yes.

390. Do you reside in that portion of the circle which has been according to that map lately included by the Act?—I have a separate place of residence. I live without the circle.

391. But you carry on business within the circle?—I have three mills within the circle.

392. That were not taxed previously?—Two which were liable to the coal-tax, one which previous to the Act 14 & 15 Vict., was not subject to the tax on inland coals. I wish to call attention to the portion of the Corporation map which is coloured, and which is on the north side and the west side of the circle. It extends up to Saffron Walden; and I should wish to point out the monstrous absurdity of claiming that as a right of taxation, and claiming any advantage given to that portion of the country, by the change made in the Act in the year 1851. The reason of that Act passing was, that by the Great Northern Railway and by the branches of the Eastern Counties, all this north-western populous district had been fully supplied with coals. That was the reason of their being absolved from the payment of the duty on sea-borne coals. The Great Northern
came

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came and supplied them with coals at a cheaper rate; therefore it put an end to the conveyance of coal from London, unless people like myself, would have the sea coal as a luxury. On the western side of London they were getting up coals in small quantities from Radstock, and they supplied the neighbourhood about Maidenhead. The Corporation would not have done this of their own accord; but the coal-owners of the north applied to them to release sea-borne coals from the duty on passing inland out of the circle, pointing out that their country trade in coals would be very much diminished, if not destroyed, provided they had to pay the duty. I beg to point out that a great deal of the sea-borne coal is consumed throughout this northern part of the circle; but there is no reason why those people should not be supplied with coal from the inland coal-fields. I cannot conceive what monopoly the Corporation of the city of London is entitled to upon that. The Charter gives them the water of Thames and the port of London, and they fortuitously have the supply of all the district within the magic circle with sea-borne coals.

393. Your mills are situated on that part of the map which is not coloured blue, but which is within the circle?—No, my mills are some of them within the part coloured blue. I have two mills without the circle, and three within it.

394. Are those three that are within the circle outside what is painted blue on the map, or not?—One of them is outside the part painted blue.

395. Then that has now come into the area of taxation since that Act, for the first time?—Yes, but there is a great deal more brought into the taxation besides that, because by the Excise clauses, they now follow carts and waggons in all directions. And previously to this Act, when the coals were landed from the wharf, or delivered from the railway at the wharf, there was an end of it; but now you cannot take half a ton of coals in any direction within the circle without being liable to the duty; previously to that, they used to take the coals within the circle many miles. It is the most complete principle of taxation that can be conceived.

396. It is either on the railways, the canals, the turnpike roads, or the bye roads?—Now you cannot, if this Act, 14 & 15 Victoria, be acted upon.

397. Or even on your own land?—No.

398. Mr. Lowe.] You say that on the turnpike roads, before this Act, you could move them?—Yes.

399. And go across the circle?—Yes.

400. And that this Act has stopped up one avenue which was open before?—Almost all the avenues that were open before.

401. Chairman.] Although the city might claim that they had the power of taxation within that area, the fact was, that there was no mark on the turnpike roads till that Act passed?—No; there was an Act which preceded this one, on which this is founded. The original Acts were the Acts of the canals and the railways, and there they got the power to fix the stone. There was no other impediment to commerce in coals but that. Then they got, very artfully, in 1845, another Act of the 8th and 9th Victoria, chapter 101, and in that Act, for the first time, they got those words introduced, the effect of which nobody noticed, and which were never acted upon. The thing was totally dormant; but they got these words, that they must not import "within the cities of London and Westminster, and the borough of Southwark, or to any place within the distance of 20 miles from the General Post-office in the city of London, by any railway already constructed, or hereafter to be constructed, or by inland navigation, or by any other mode of conveyance." Nobody adverted to those words at the time. They were a *caput mortuum*. They had no effect. People carried their coals in spite of this just as before; but now they have got stringent clauses, and if you infringe on this Act you are liable to 100*l.* penalty.

402. By that Act, in point of fact, for the first time coals could be charged on turnpike-roads, or bye-roads, or a man's own land?—Yes, and the Act that mentions them prescribes the right of putting up the stone or post anywhere.

403. Mr. Miles.] In the first Act of 1845, there are the comprehensive words, "or by any other means;" but by that there were no penalties attached?—Yes.

404. That was followed by the Act of 1851, by which penalties were attached?—Yes.

405. Chairman.] And it put marks?—Yes.

406. Could it be done as there were no marks, and consequently the limits on the turnpike roads could not be pointed out?—There were stones or posts put

J. Dickinson, Esq. up on the turnpike roads to denote the range of the tax after the Act 14 & 15 Vict., but not before.

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407. But they would not be on the bye roads?—Yes; there is now a mark on the road from Two-Waters to St. Alban's, which is a bye-road.

408. *Mr. Miles.*] Then what you wish to bring before this Committee is, that an Act should be passed repealing the Acts of 1845 and 1851 as regards roads, and that as before 1845 you could convey your coals as you pleased within the magic circle, on roads and bye-roads, and on your own ground; but as the Act of 1845 gave a power to the Corporation over other conveyances, except canals and railroads, and subsequently by the Act of 1851 gave penalties to attach to those who conveyed them in any way whatever; what you wish is, that you should have the power of conveying coals over turnpike-roads, bye-roads, and your own ground?—I am not satisfied with that; the Act of 1851 enlarged the area of taxation immensely; it carried it two miles further on each side of London. This imaginary blue haze over the map, has nothing to do with the question at issue at all.

409. *Mr. Lowe.*] What would satisfy you?—It would satisfy me if the inland coals were allowed to pass; we will say they might be made to pay at the last terminus, if the port of London should include the Bills of Mortality; but the commerce of coal, independent of that, should be free in all respects. It is a most injurious thing to the country, and this last Act is the most offensive thing that ever passed any Parliament.

410. *Mr. Miles.*] In previous answers you have stated, that in comparison to the sea-borne coal, the inland coal is so worthless, that actually notwithstanding the distance, the sea-borne coal would be used in preference to the inland?—No; I stated that at my two paper-mills farthest from London, I generally used the inland coal. I should use it at the middle one, if I could have it without paying this duty.

411. But, laying aside your own particular trade and occupation, and taking the whole consumption of the country, do you not think, if the inland duties were repealed, that the consequence would be, that within that magic circle, almost within five miles of London, the inland coals would be used instead of the sea-borne coals?—No.

412. Then what benefit would the community derive from the repeal of that Act?—You have there taken the central five miles, which gives you a certain area, but the other 15 miles gives you an infinitely larger area. I think the whole of that portion would be benefited by the repeal of the Act. I live, and my mills are situated close to the Grand Junction Canal. I have peculiar advantages for getting coals; but other parties are supplied by railways, who would have great advantages in getting coals if they could have them without paying the duty upon them.

413. You think that the exterior of the circumference, taking the country generally, would be greatly benefited by being enabled to use freely inland-borne coal without paying duty?—Yes.

414. Do you not think, if that were the case, that the commerce of sea-borne coal would be very much reduced in the port of London?—I beg leave to say, upon full consideration of the subject, that I do not.

415. Do you know Watford?—Perfectly well.

416. One of the questions put to *Mr. Scott* was, "There are one or two places as to which, in consequence of that Act, the area was limited." The answer was, "To the north we extended 10 or 15 miles to Watford." Can you state whether, knowing Watford well, in consequence of that Act, the area of the taxation has been limited in the neighbourhood of Watford?—It has been extended enormously.

417. Then the evidence, as to its being limited 10 or 15 miles from Watford is erroneous?—That was a Jesuitical sort of answer. The great consumption in that part would be inland coal, and they would be compelled to pay the tax. I always use the Wallsend coals; as far as my consumption in my own house goes, I may be benefited by that Act, so far as I obtain drawback on my coals for domestic purposes, but the great consumption of the poor of the country about there, is inland coal; and they have a very large tax inflicted upon them. There is one other thing which I should wish to remark, which is, the extraordinary decrease of wood fuel that has taken place throughout the country. There is a great increase in the population, and a great diminution in the supply of

of wood fuel, from the changes in the system of farming, doing away with hedges and cutting down timber throughout cultivated land, which renders every cottage under the necessity of obtaining coal fuel; therefore the tax on the inland coal is to them a matter of great importance.

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418. Can you state what the effect of the city having taken off the drawback on coal, has been in the neighbourhood of Watford; beyond Watford; beyond the magic circle; has the consumption of sea-borne coal increased?—I am unable to answer that question entirely; in my own person I could not get the drawback; therefore I have no personal experience of it. All the railways on the south side of London take very little interest in this matter; therefore we should have no help from them. I ought to call attention to the words, “in a direct line,” which have the effect of extending it two miles. All the stones set up by the canal and railway companies have been removed two miles further from London than they were before.

419. *Mr. Vernon.* When were they removed?—Last year.

420. *Chairman.* Then the effect of that Act has been to extend the area of taxation two miles further?—Yes; to increase the diameter of the circle four miles.

421. In all directions?—In all directions, except perhaps on the Thames, below Gravesend.

Jovis, 5^o die Maii, 1853.

MEMBERS PRESENT.

Sir J. Shelley.
Lord Robert Grosvenor.
Mr. Masterman.
Mr. Ewart.

Mr. Miles.
Mr. Alderman Cubitt.
Sir Henry Meux.
Mr. Vernon.

SIR JOHN SHELLEY, IN THE CHAIR.

John Dickinson, Esq., called in; and further Examined.

422. *Chairman.* HAVE you some papers which you wish to put in?—Yes; the title of this paper is, “The following is a list of towns and villages in the neighbourhood of London, the inhabitants of which are subject, to the tax of one shilling and one penny for the benefit of the Corporation for every ton of coals they consume, whether brought through the port of London, or from any other place whatsoever.”—(*Mr. Tyrrell.*) I would wish to object to that return as being inaccurate; the Corporation of London are only benefited in 4*d.* out of the 1*s.* 1*d.*—(*Mr. Dickinson.*) I beg leave to say on that subject, that the parties named in the Acts for receiving those sums are in every case the Corporation of London. What they have to do with it afterwards is another question; for they are the primary recipients of the tax. I have another paper, which is, “The Acts of Parliament promoted and obtained by the Corporation of London,” as per following list, 17 in number, have all of them the effect of either increasing, or extending, or prolonging the tax on coals over a large area of country, for the benefit of the Corporation of London, without such a purpose being designated, or even alluded to in the titles of the respective Acts. The same purpose of the Corporation has been carried out by the interference of the Corporation and the coalowners of the north of England in the Grand Junction Canal Act, and the various Acts for railways approaching London from the northward, and the question of the right and justice of taxing one part of the community for the benefit of another has been thereby eluded: I beg to refer to the 47th George the Third, chapter 68; entitled, an Act for repealing the several Acts for regulating the vend and delivery of coals within the cities of London and Westminster, and liberties thereof, and in certain parts of the counties of Middlesex, Surrey, Kent, and Essex, and for making better provision for the same. This Act is almost exclusively confined to the purpose stated in the preamble; but it commences

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the system of applying the market penny to other purposes, and repeats 43d & 44th George the Third, which has the effect of imposing a new tax, or rather converting a temporary into a permanent tax: 10th George the Fourth, chapter 136; an Act for improving the Approaches to London Bridge: 11th George the Fourth, chapter 64; an Act to make further provision for defraying the expenses for making the Approaches to London Bridge and the removal of Fleet Market: 1st & 2d William the Fourth, chapter 76; an Act for regulating the vend and delivery of coals in the cities of London and Westminster, and in certain places in the counties of Middlesex, Surrey, Kent, Essex, Hertfordshire, Buckinghamshire, and Berkshire: 1st & 2d Victoria, chapter 101; an Act to continue for seven years an Act for regulating the vend and delivery of coals in London and Westminster, and in certain parts of the adjacent counties: 2d & 3d Victoria, chapter 80; an Act to empower the Commissioners of Her Majesty's Woods and Forests, Land Revenues, Works, and Buildings to raise a sum of money for making additional thoroughfares in the metropolis: 3d & 4th Victoria, chapter 87; an Act to enable Her Majesty's Commissioners of Woods, Forests, Land Revenues, Works and Buildings, to make additional Thoroughfares in the Metropolis: 3d & 4th Victoria, chapter 112; an Act for opening a street to Clerkenwell Green, in the county of Middlesex, in continuance of the new street from Farringdon-street, in the city of London: 4th Victoria, chapter 12; an Act to enable Her Majesty's Commissioners of Woods to make a new street from Coventry-street, Piccadilly, to Long Acre, and for other improvements in the Metropolis: 4th & 5th Victoria, chapter 40; an Act to empower the Commissioners of Her Majesty's Woods to raise money for certain improvements in the metropolis on the security of the Land Revenues of the Crown within the county of Middlesex and city of London: 5th & 6th Victoria, chapter 64; an Act for regulating the priorities of monies authorised to be charged on a fund called 'The London Bridge Approaches Fund': 5th & 6th Victoria, chapter 101; an Act for further extending the Approaches to London Bridge, and the avenues adjoining the Royal Exchange, in the city of London, and for amending the Acts relating thereto respectively, and for raising a sum of money towards opening a street to Clerkenwell Green, in the county of Middlesex, in continuation of the new street from Farringdon-street, in the city of London: 8th & 9th Victoria, chapter 101; an Act to continue until 5th July 1862, the Acts for regulating the vend and delivery of coals in London and Westminster, and in certain parts of the adjacent counties, and to alter and amend the said Acts: 8th & 9th Victoria, chapter 178; an Act for improving parts of the city of Westminster: 11th & 12th Victoria, chapter 124; an Act to amend an Act of the last session for varying the priorities of the charges made on 'The London Bridge Approaches Fund,' and to facilitate the completion of certain improvements in the city of Westminster: 13th & 14th Victoria, chapter 103; an Act to authorise further charges on 'The London Bridge Approaches Fund' for the completion of certain improvements in the metropolis: 14th & 15th Victoria, chapter 146; an Act to amend the Acts relating to the vend and delivery of coals in London and Westminster, and in certain parts of the adjacent counties, and to allow a drawback on coals conveyed beyond certain limits."

423. And with regard to the other Acts?—The titles of those Acts are so drawn that it is impossible the Legislature should be led by the title of the Act to a comprehension of the purpose for which the Act is framed. That is an alteration of the duty on coals in some way or other. The titles are "to regulate the vend and delivery of coals."

424. Do you understand the way in which business is conducted in the House of Commons?—Yes, in a general way, I do.

425. Do you understand that every Bill goes before a Select Committee, of the description of those you refer to, where London takes the power of imposing tolls on coals?—I apprehend it does.

426. Are you aware that a Select Committee goes through every clause of the Bill?—I really am not aware of it. They may put them one after the other; but I fancy very few Members do take much trouble in examining Bills.

427. *Mr. Ewart.*] Then you do not know what the course is upon Select Committees?—No.

428. *Chairman.*] Did you not intend to suggest in your evidence that in the case of a Railway Bill, or any Bill of that kind, due notice was given to all parties affected by that Bill; but as regards these Acts, with reference to the coal tax, no notices

notices were delivered to persons who were affected by it?—Yes, and the title of *J. Dickinson, Esq.* the Act does not lead you to expect an additional tax on coals.

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429. *Mr. Miles.*] You said that the Legislature was not cognizant; did you not mean the public?—I meant both. I think if this had been brought before the Government in this shape, “to extend the area of taxation on coals, for the benefit of the Corporation of London, in any existing district,” such an Act would not have passed through the Legislature.

430. Then that goes upon the supposition that the Legislature is not cognizant of its own acts?—Entirely so.

431. *Chairman.*] Do you mean that not only the Legislature, but the public affected by those Acts have not sufficient notice given to them?—They have no notice at all.

432. *Mr. Ewart.*] Do you mean, that if there was a question of individual grievance, the individual affected would be there to watch after his own interest; but where a matter of more general interest is concerned, there is no individual whatever who would act on the part of the public?—Yes, I would like to say that, with this explanation, particularly with reference to the last Coal Act, which I have here. The last Coal Act is entitled “An Act to amend the Acts relating to the vend and delivery of coals in London and Westminster, and in certain parts of the adjacent counties, and to allow a drawback on coals conveyed beyond certain limits;” that is all which that Act expresses. It does not say a word about the imposing of a tax which we were not liable to before. There is nothing about taxing my mill with perhaps 100 *l.* a year. I had no notice of it; I could not have conceived it. It rather carries the notion of some benefit derivable to that district by drawback on coals. And this vend and delivery has been the title of various Acts of this kind.

433. *Chairman.*] Do you not consider that some benefit has accrued to the consumers of coals in the country by that drawback being allowed?—Those who live beyond that terminal line, in some cases, may have derived a benefit from it. The coalowners in the North of England found themselves cut off from the supply of that district by the supply afforded to it by the Great Northern and the Eastern Counties Railways, and encouraged the Corporation to procure or permit the drawback in order to save a branch of their trade. Formerly, those who chose to consume the expensive coals had to pay the port duty of London, and the Great Northern now supplies the district with very good coals; and until you approach that terminal line those coals can be carried and delivered in any part of the country without being subject to the duty.

434. *Mr. Alderman Cubitt.*] Are you aware whether any large sum of money has been allowed as drawback?—No; but I should apprehend, with regard to inland coals, there cannot have been a very large sum in the way of drawback.

435. But upon sea-borne coal?—Sea-borne coal is exported from the port of London.

436. Going beyond that circle of 20 miles?—Yes. I am not aware that there is any considerable amount of drawback. I do not know whether any return furnishes that.

437. You are not aware that much has been allowed?—No, I am not.

438. *Chairman.*] You have given some evidence with reference to the proceedings in the House of Commons; are you aware that the present system of passing Railway Bills before the House of Commons is very different, and that alterations have taken place, to what existed at the time of passing those Acts?—I can only say that I have had notices for the most trifling intrusions upon my property, and of this I have had no notice at all. I beg leave to remark another thing; here are 17 Acts which have reference to a tax on coals; intermediately, there is the 3d & 4th Victoria, chapter 131; this passed on the 11th of August 1840, and the title of this Act is, “An Act to continue for four years, from the 5th day of July 1858, the duties now levied on coals and wines imported into the port of London.” Now, I beg to point the attention of the Committee to the fact that this duty is confined to wine and coals imported into the port of London; therefore, there was nothing in this to direct the attention of the people of Hertfordshire to the coal duties in any way, and there has not been anything since the 1st & 2d of William the Fourth; and that is only called “a Bill for the vend and delivery of coals.”

Mr. Benjamin Scott, called in ; and Examined.

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439. *Chairman.*] WERE you in the room at the last meeting of the Committee, and did you hear the evidence given by Mr. Dickinson?—I did.

440. Are there any observations you wish to make upon that evidence?—I have been requested by the gentlemen who represent the Corporation here to state some important points upon which we wish to correct his evidence. The first point is this: Mr. Dickinson, in quoting the charter which is recited in the 1st & 2d of William the Fourth, read so much of the charter as would lead the Committee to believe that the duty was a grant from King James of 4 *d.* per ton. It will be necessary for me to read a few words at the commencement of the charter, to show that it was a confirmation of a prescriptive toll. Mr. Dickinson's evidence commenced low down in the charter; it reads as follows: "And whereas by a charter of his Majesty King James the First, bearing date the twentieth day of August, in the third year of his reign, after reciting that the Mayor and Commonalty and Citizens of the city of London, from all the time whereof the memory of man was not to the contrary, had had and exercised, and ought and had been accustomed to have and exercise the office of Bailiff and the conservancy of the water of Thames." And further down in the charter it says, "that the same Mayor and Commonalty and Citizens, from all time aforesaid, had had and exercised, and ought and had been accustomed to have and exercise the office of Measurer, and the measuring of all and singular coals." I wish to point out to the Committee that it is a prescriptive right which the Corporation exercises, and not any grant from King James. It is different in that respect from the grant which the Richmond family had from the Stuarts, and which Parliament commuted by purchasing the grant; that being granted by the Royal Family, this being a prescriptive right, confirmed by James the First.

441. Is there nothing previous to that Act in any way to prove that prescriptive right?—Yes; we have evidence that we can bring forward to show that that has been exercised from very ancient times indeed.

442. What question in Mr. Dickinson's evidence do you refer to?—To question 285. He states that he finds the origin of the London Coal Tax, meaning the City's 4 *d.*, in the charter of James the First. My evidence is, that it is a prescriptive right exercised long before that period, and confirmed in that and other charters. I do not in any way wish to say anything that would lead the Committee to suppose that Mr. Dickinson misrepresented the matter intentionally. Mr. Dickinson is a very highly respectable inhabitant of the city of London, but he very naturally fell into the error of confounding the City's 4 *d.* with the additional 4 *d.* that was laid on in the reign of William and Mary, and which is called, in that Act, "additional metage." The City's 4 *d.* was a prescriptive toll, confirmed in the reign of James the First. The 4 *d.* which was applied to the Orphans' Fund was created in the reign of William and Mary; and the duties being the same in amount, Mr. Dickinson very naturally confounded them. At page 3 of the Act 5th & 6th William and Mary, there is the imposition of the 4 *d.* additional metage: "And for a further increase of the said fund, be it enacted by the authority aforesaid, that for all sorts of coals which shall be imported or brought into the port of the said city of London, or the river of Thames, within the liberty of the said City, upon the same river, to be sold by the chaldron or ton, there shall be paid, by way of imposition thereupon, according to the rates and duties hereinafter mentioned, (that is to say,) for all such sort of coals or culm as are usually sold by the chaldron, for every chaldron thereof which shall be imported from and after the said four and twentieth day of June, One thousand Six hundred Ninety-four, the sum of fourpence metage for ever, *over and above what is now lawfully paid for the metage thereof*, which said sum shall be paid in like manner as the present duty for metage is or hath been accustomed to be paid, and from time to time be paid the said Mayor, Commonalty, and Citizens of the said City, by the officer and officers receiving the said metage."

443. You say, "recognising our metage"?—Recognising the existing metage, the prescriptive metage confirmed by the charter of James the First; and the Act of the 5th & 6th of William and Mary creates another 4 *d.* over and above the metage.

444. Then the original 4 *d.*, which the Corporation had by prescriptive right, was called metage?—Yes. This is called "additional metage," and is so called by the Acts of Parliament; and that grant is for ever, and has continued ever since.

445. The

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445. The second 4 *d.* has reference to the Orphans' Fund?—That has never been continued by any Act of Parliament since. That is still in existence, now applied to the purposes of the Woods and Forests.

446. That Act applies the 4 *d.* to a fund that no longer exists?—The Orphan Fund continued till the London Bridge Approaches Fund; so that it is now paid over to the Woods and Forests, as part of their 8 *d.* It was part of the 10 *d.* a chaldron; it is now part of the 8 *d.* a ton.

447. How do you show that that 4 *d.* is now paid over to the Office of Works?—In the accounts we have put in, it will be seen that the 8 *d.* a ton is carried to their credit, to pay off advances made upon the credit of the Woods and Forests revenue.

448. You are now alluding to the 4 *d.*?—The Act goes on to put on another 6 *d.* for fifty years.

449. That same Act?—Yes, the next clause; the 4 *d.* and 6 *d.* made 10 *d.* a chaldron, which is commuted for 8 *d.* a ton for the London Bridge Approaches Fund. These matters are rather intricate, and it is necessary that I should explain them. Then I would say that the Corporation have abundant evidence from books of that date, showing that their 4 *d.* was received as 4 *d.* Some of these books were brought before the Committee in 1830, when Mr. Henry Brougham was on the Committee; and he required legal proof of our right. The books of 1664 and other early dates were then produced, to show that thirty years before the additional metage was laid on in the reign of William and Mary, the corporation received 4 *d.* metage for the measuring of coals.

450. When did that Committee report?—In 1830. I can turn to the evidence, if the Committee wish it.

451. Mr. Ewart.] Did they recognise the legal right of the City?—They admitted it most fully, as I have already given evidence of. The Committee was adjourned for the purpose of producing evidence which would be satisfactory to the present Lord Brougham. It is in the Minutes of Evidence in 1830, page 332. There are other books which could be produced in addition; but the proof was considered sufficient at that time. Then with respect to the Orphans' Fund there was some question put, both to myself and Mr. Dickinson, from which the Corporation committee gathered that some doubt existed in your mind as to whether the money had been applied to the payment of the Orphans. I was asked whether the money had been applied, and whether we could produce evidence of it. The accounts are very voluminous. They can be produced if needed; but I think I could satisfy the Committee on that point without troubling them with those accounts. I was asked whether the money was really paid to the Orphans, or other creditors of the Corporation, under that Act. I stated that the whole had been paid to the amount of 750,000 *l.* and interest. The Committee of the Corporation thought it better that I should put in an extract from the report of the last Select Committee which sat on that subject in 1812. The extract is to this effect: The Committee are "nevertheless satisfied from the documents laid before them that every judicious attention, and every principle of economy, had been applied by the corporation of London, that was consistent with the attainment of the great public objects with the execution of which they were entrusted. They also think it incumbent on them to declare, that having had occasion to inspect the various and complicated accounts which the management of so extensive a concern indispensably requires, and which were produced with a laudable readiness, it appears after full investigation, that all the details, both of the receipt and of the expenditure, are kept with an accuracy, and checked with a vigilance, which reflects honour upon all who have any part in the superintendence of this fund." That was in 1812; the whole of those accounts being public funds were audited by the Commissioners for Auditing Public Accounts. I produce their final discharge. This is a copy of the last account which I can put in.

452. Mr. Miles.] What is the date?—8th March 1836. The certificate of the Commissioners is this: "We, the Commissioners for Auditing the Public Accounts, appointed by virtue of the Act, hereby certify that this account was audited by us on the 29th of January 1836, pursuant to the provisions of an Act, the 5th & 6th of William and Mary, chapter 10, section 15, as witness our hand, this 8th day of March 1836, *F. S. Larpent, H. F. Luttrell, J. Osborn.*" The account was up to 1832, and the whole balance was accounted for in 1834.

453. Chairman.] Does that wind up the Orphans' Fund altogether?—Yes.

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454. And from that moment it became the London Bridge Approaches?—Yes; the account closed in 1832. Certain ground rents and other matters remained to be sold, which were all wound up and accounted for in 1834, the balance being carried to the London Bridge Approaches Fund. It is unnecessary for me to remark on the different Acts of Parliament; but I would merely say that all these of Acts of Parliament were not procured by the corporation of London, as Mr. Dickinson rather led the Committee to suppose. The most important of them, the 10th of George the Fourth, which levied a million of money; the 11th of George the Fourth; the 1st & 2d of William the Fourth, which commuted the duties; the 8th & 9th of Victoria, which is the Act of 1845, which fixed the boundary of twenty miles; the 14th & 15th of Victoria, which passed in 1851, which is the inland drawback Act, were all of them referred to Select Committees.

455. Who brought in the Bills?—They were all referred to Select Committees; so that there was inquiry previously to their being passed.

456. Mr. Ewart.] Not private Bill Committees?—No, those were all referred to Select Committees appointed by the Standing Orders of the House. The Standing Orders in all cases were complied with, of course, which applied to any matters of taxation. With respect to publicity in levying a tax, it is never the practice of Parliament to give individuals notice; it is impossible to give three millions of people notice, except by public advertisement. On taking a man's land, if it is ever so small a portion, he must have personal notice; but the rule has been by Parliament to require public advertisement in all cases, and this was attended to, especially in the case of the Act now under consideration of 1851. All the notices were advertised in all the London morning and evening papers, and the Hertfordshire papers, and the other counties that were affected, Middlesex, Kent, Surrey, Essex and Hertfordshire.

457. Mr. Miles.] Did the notices fully state for what you were about to apply?—Yes.

458. Have you a copy of the notices?—They can be produced.

459. Chairman.] Did they point out that which has been given in evidence, that the posts and stones were placed on turnpike roads by that Act for the first time?—The notices would state generally the object of the Bill, and the notices stated that a duty would be imposed on certain places, because it might have that effect in some districts.

460. Were those notices sufficient to inform the residents in the district of Hertfordshire, that all coals brought over that line would also be liable to taxation?—I cannot say; it would depend on whether parties read the notice. I will say in every case where there has been an extension of duty, these matters must have been brought before a Committee of the whole House; and every person connected with the trade has known them, as the repeated deputations we have had during the progress of these Acts will show.

461. Lord R. Grosvenor.] For the purpose of objecting?—In very many cases to object to points, and in very many cases to forward and promote the Bills. The Act of 1851 was promoted by the coal trade.

462. Did that relate to the drawback?—It granted a drawback beyond a circle of 20 miles.

463. Chairman.] Did you have any deputation from residents in Hertfordshire with reference to the coals brought by the roads?—I do not recollect any such deputation before the passing of the Act.

464. Mr. Ewart.] Or from the coal-dealers in those surrounding parts?—I do not recollect. The coal-dealers all meet at the Coal Exchange, and all coal transactions are carried on there. They would hear of it at the Coal Exchange; they would not wait on us from Hertfordshire.

465. Lord R. Grosvenor.] When you stated that the Corporation had deputations from the coal-owners for the purpose of promoting some of these Bills, you do not mean to say that the coal-owners promoted the Bills, or that their object was the extension or augmentation of the tax?—No, they waited on us because the operation of the Act was very largely to relieve their trade.

466. That one particular Act?—Yes.

467. Not the other?—My memory hardly serves me with respect to former Acts. It is fresh with respect to this Act of 1851. In this case of 1851 the agent of the River Lee Navigation attended the Committee, and inserted clauses. The agent of the Regent Canal, and the agents of all the railways north of London, and

and the agent of the Great Western Railway appeared on other Acts. They were all represented by agents, or counsel attended the Committee, and several railway directors were upon the Committee. I may explain that this was not done in secret; it was done with the knowledge of the parties mostly interested. In every case I have referred to, the Government were parties to the Bill, and to the arrangement previous to the Bill being brought in.

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468. This question was asked Mr. Dickinson: "Can you tell who actually was appointed to fix those stones?" The answer was: "I know the surveyor of the road met the engineer of the Corporation; that the point was fixed upon, and the Corporation fixed them. The turnpike road was a new thing altogether about the stones." Then he was asked: "That did not exist previously to the Act?" The answer was, "No, the commerce of the country in coal was perfectly free before that"—There is a mistake in the evidence. It was supposed by one of the Committee that I had answered that question about the stones. It was Mr. Tyrrell's evidence. I have given no evidence as to the posts or stones, and of my own knowledge I know nothing about it. I am in the cash department, but that is in the department of the officers of the Coal Market.

469. You were asked, "Over what area is it collected?" Your answer was, "There is no area extended by any Act of Parliament, that I am aware of?"—Yes.

470. Then again you were asked, "But there is an area fixed, is there not?" You say there is. "The area of taxation was very much beyond the 20 miles up to the year 1851?"—Yes.

471. That has been directly contradicted?—I am prepared to contradict the whole of Mr. Dickinson's evidence as to that, and to put in the facts of the case, as far as they are known in my department. I was speaking with respect to obtaining those Acts of Parliament. The Bill of 1845 was brought in by Lord Lincoln, the present Duke of Newcastle, and Sir George Clerk. The Bill of 1851 was brought in by Sir George Clerk and Mr. Cardwell; and I am told also by Mr. Green. They were not, in the strict sense, brought in by the Corporation, but with the consent and concurrence of the Government.

472. Lord R. Grosvenor.] You said, in the year 1851, a Bill was brought in by Sir George Clerk and Mr. Green. They were neither of them Members of the Government at that time?—I am misinformed about 1851. The Remembrancer thinks it was Sir James Duke and Mr. Masterman.

473. Chairman.] Do you state that the Direct Line Act was brought in by Sir James Duke and Mr. Masterman?—So the Remembrancer informs me. He is the Parliamentary officer. With respect to the Act which continued the duty for four years, and which Mr. Dickinson has referred to this morning as brought in by the Corporation, it was drawn and brought in by the Commissioners of Woods and Forests. It is not a City Act at all. Mr. Pemberton, the solicitor to the Woods and Forests, drew the Act.

474. Mr. Masterman.] Was that after the Coal Exchange was built?—No, I am not referring to that. I am referring to the Act which continued the duties from 1858 to 1862. The Corporation concurred in it.

475. Lord R. Grosvenor.] What is the date of that Act?—The 3d & 4th of Victoria, chapter 131, an Act to continue for four years, from July 1858, the duties now levied on coals and wines imported into the port of London.

476. To which part of the tax did that allude?—That alluded to the 8*d.* per ton; it is called in the Act 6*d.* and 4*d.* per chaldron.

477. Which is in the hands of the Woods and Forests?—Yes; now in their hands.

478. What was the use of the Act of 1845 then?—The Act of 1845 was an Act continuing the commutation for a longer period. There are two classes of Coal Acts for making charges upon duties on coal, and others for continuing or commuting the duty. Weighing was substituted for measuring, and it was to extend that arrangement. It was found to work beneficially. That was the object of the Act of 1845; but in extending it Parliament struck the geometrical circle, instead of collecting it at points, varying in distance from the centre of the line.

479. Then, in point of fact, that Act of Parliament of 1845 did not extend the time during which the duty was leviable at all?—Not at all. With respect to the Acts of Parliament, I need not trouble the Committee with them. I would say that the Corporation do not disclaim having been parties to those Acts. We were not in all cases promoters; in no case did the Corporation stand alone in them;

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but they disclaim none of the merit of promoting the passing those Acts. They conceive that an incalculable amount of good has been effected by applying the coal duties to making bridges, and to opening streets in the metropolis; and they conceive, if the population had been poured upon London as it has been by the railroads without making those openings and avenues, we should have been in a very deplorable state. The streets would be all but impassable; they are so now in some cases. There is another point on which Mr. Dickinson has a little confused himself, and perhaps the Committee. It is in answer to question 298 of his evidence. He has confounded the *sea* coal meters with the *land* coal meters. I think it is right to put that straight. In answer to that question, Mr. Dickinson at the close states that I had given it in evidence, that out of the penny, "the meters had received nearly 300,000 *l.*, and are still entitled to receive 7,000 *l.* a year for several years." My evidence was, that the City had paid that out of their 4 *d.* duty under the arrangement that we should pay the *sea* coal meters, and the 1 *d.* duty should pay the *land* coal meters. The sea coal meters were meters within the port of London from Yantlet to Staines. The land meters were distributed over the adjoining counties as far as Hertford to the north, and the same distance to the south, to measure for private individuals who wished their coals checked on coming from the merchants.

480. *Chairman.*] In the private trade?—Yes; the Act of the 1st & 2d William the Fourth required a coal-weighing machine to go with the cart, and everybody becomes his own meter. Before that Parliament had provided meters all round these counties; the arrangement was that the duty, which was increased from a halfpenny to a penny, was to pay these coal-meters, those who were on land, viz. City land meters, Westminster meters, Middlesex meters, Surrey meters, Hertfordshire meters, Kent meters.

481. Those land meters were paid under an Act of Parliament?—Under the Act of Parliament 1st & 2d William the Fourth. Then, I would say, in answer to an observation made just now, that in Mr. Dickinson's returns and his evidence generally, it is assumed that the Corporation was benefited by receiving the whole of these duties. I will not detain you on that point, except to say that they have derived no benefit whatever, not even to the extent of a shilling, from any one of those duties, except their own 4 *d.*, the prescriptive 4 *d.* The 4 *d.* and 6 *d.* per chaldron has been always applied to the Orphans' Fund, and the London Bridge Approaches Fund; separate accounts are kept; separate auditors appointed, and accounts rendered annually to Parliament through the whole period.

482. Do those accounts distinguish the money raised by the different duties and the mode of expenditure?—Most distinctly; in every one of the accounts it is divided into heads of receipt and expenditure. It is perfectly distinct; nothing can be kept more regularly than they are. We have had occasion to return them to this Committee for twenty years; they have been laid every year before Parliament. The same remark applies to the half-penny and the penny duty, the Coal Market penny. They have all been applied to public purposes. The Corporation have never taken any of it into their own funds, but have contributed out of their own revenues to the extent of millions. I speak in the plural number. But in no case have they taken any money out of those duties.

483. You stated you could give some return with reference to what you are stating now, of the millions contributed out of the funds of the corporation?—Yes; it would go back some considerable time, to William and Mary. The whole accounts are in existence. I make this statement, because letters have appeared in the public prints, some of which, I am quite sure, Mr. Dickinson will not disclaim; they were signed with his initials and his residence; in which it was stated, that under the penny duty alone the Corporation had received into their coffers upwards of 300,000 *l.* It would be improper to go through the whole of their contents before the Committee. I merely state, in answer, that they have not received one shilling in respect of that duty. The Chamberlain, as treasurer under the Act of Parliament, has always kept it separate from the City's account, and the City have never derived any benefit from it.

484. From anything except the fourpenny duty?—Yes.

485. It goes into the common City purse?—Yes, their own 4 *d.*; but they have recently paid 20,000 *l.* to the 1 *d.* fund, because Parliament took it from the City management, and we gave it up about a twelvemonth before we should have done, to complete the improvements of the Coal Exchange. In Mr. Dickinson's evidence,

evidence, questions 374 and 416, there is reference to an answer made by me about Watford.

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486. The question was, "As regards the turnpike roads"? The answer is, "I do not think there were any stones placed on the turnpike roads." Can you give any information as to whether there were any marks upon any of the roads in Hertfordshire?—Yes, I can. That, I have to say, is the Remembrancer's evidence; I have not given any evidence on that point. It is incorrectly printed as mine; it was Mr. Remembrancer's evidence.

487. "In one of the returns, I perceive that the words 'extended area' are rather objected to. Do you object to those words?—Yes, precisely, because the area was not extended"—What I first want to put right, is question 374, which was put by Sir Joshua Walmsley, "I will just read the question I put to Mr. Scott the other day?" That was a question put to the Remembrancer. I have not given any evidence as to the marks on turnpike roads; it is merely a correction of the evidence.

488. Mr. Ewart then asked the Remembrancer, "Were they so placed on the canals?—They were placed, I should imagine, in the same way; I only state to the Committee what I have heard from hearsay?"—I can only speak from hearsay, therefore it is better left to the clerk and register, who has visited these spots. With respect to question 416, I corrected my evidence, because there is a word or two left out, which makes a great difference in the answer; the answer was stated to be, "to the north we extended ten or fifteen miles to Watford." In explaining the map my answer was, "Before 1845 the area of taxation extended, before that circle was drawn, ten or fifteen miles eastward of Watford;" and I pointed out a town on the north-east of Saffron Walden. I gave no evidence with reference to Watford; I do not know anything about Watford.

489. Therefore with reference to Watford who can tell us, because the answer of Mr. Dickinson when he was asked whether the area of taxation had been limited to the neighbourhood of Watford, says, "it has been extended enormously"?—My answer was that I know generally that drawback is being claimed from places beyond the circle, but I said at the same time the officers from the Coal Market, the clerk, and registrar, can produce the claims to show. With respect to Mr. Dickinson's complaints, which he brought against the Corporation, they seem to resolve themselves into this, that he being an inhabitant of Hertfordshire had been taxed by the city of London. Mr. Dickinson has stated in his evidence, he is not only an inhabitant of Hertfordshire, but he has a residence in the city of London; and I must point out to the Committee that Mr. Dickinson has given in evidence that he has five or six mills in Hertfordshire in which he turns coals into paper, which paper is brought into the market of the city of London and sold. I was going to show what I conceive to be a very important point, that the streets of London are thronged with carts and carriages, and pedestrians and horsemen, who come from the adjoining counties. They are poured into London every day by the trains. If the tax were exclusively on the City it would be a great hardship to widen streets, and open thoroughfares, and build bridges, for the people of the adjoining counties, if they did not contribute. I will just put in evidence a report of a Select Committee of the House of Commons on those improvements in 1812, which states that the counties ought to contribute. That is their opinion, and it has been acted on ever since. The date is June 11th, 1812: "Had these grants been confined to the execution of great public works of equal utility and ornament to the capital, it might perhaps be difficult to devise a fund out of which (when it should have discharged its prior obligations) such works could with more propriety have been effected than this, of which so large a proportion is contributed by the inhabitants themselves of the metropolis, and the rest of the counties immediately adjacent thereto." That was the report of a Select Committee appointed to inquire into the expenditure of the money.

490. Sir H. Meux.] What was the area that was included in London at that time?—The area extended from Yantlet east of Gravesend up to Staines, and all the branches of the port of London.

491. Chairman.] And the water of Thames?—The water of Thames, and the Grand Junction Canal, as far as Watford.

492. Sir H. Meux.] Was Watford included?—Yes.

493. Was there no alteration in the area between 1812 and 1851?—I have explained to the Committee before, that all the coal duties at that period,

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except a small quantity coming into Watford by the Grand Junction Canal, were brought into the port of London, therefore the whole district paid the tax in the port, and had no drawback. The operation of the Act of 1851 is to relieve the district lying beyond that circle of taxation by returning the drawback.

494. The Act of 1851 inclosed about a mile or two miles larger area than the previous Act?—I have not admitted that at all; I shall come to that in a moment. The other complaint of Mr. Dickinson seemed to be that the line has been drawn at the point where his business has been carried on. Mr. Dickinson applied for the drawback, the line passing over his own grounds, and the City refused it because it passed over the line. I would remark, that the line for taxation and the remission of taxation must be drawn somewhere. The complaint of Mr. Dickinson is, that when he asked for remission of taxation we could not give it because he was just within the line. The line passed over Mr. Dickinson's foot, and he naturally complained. But what I must point out is, that in drawing the line of relief of taxation, and the point of collection of taxation on his property, we have excluded very many more inhabitants by drawing that line than we included before. We have excluded the whole town of Gravesend. I can only speak from guess, but I should say that Gravesend would include 30,000 or 40,000 inhabitants. The town of Ware has been relieved with regard to sea-borne coals by drawing that line. In striking the geometrical circle we threw out those two large towns, and some other places, and relieved the whole of the south of London beyond the boundary, as I explained before, of the tax on sea-borne coal. It is a matter of regret that the line should so fall that we cannot grant the drawback to Mr. Dickinson. I will just further point out that the Corporation in this matter are acting as trustees for the Government, and they cannot return the duty to any individual within that line. With regard to the Corporation's interest in the matter, this is really an important point; they had so little interest in the matter that I repeatedly waited myself, with Mr. Tyrrell, on the Commissioners of the Woods and Forests, and said they were willing to concede the whole, or anything that would settle the question, but the Government felt that the Act had passed, and that it was a very serious matter to disturb, and they had subsequently pledged the revenues for public purposes. I must also state, that the Corporation are losers and not gainers by striking that circle; that I can prove. I now put in a paper, which is an account of the duties received upon inland coals, and the amount paid for drawback. The total duty collected on the Grand Junction Canal, and other modes of inland conveyance, on which we granted the drawback since 1838, is 65,278 *l.* 15 *s.* 4 *d.* The total drawback allowed since that period is 93,456 *l.* 15 *s.* 8 *d.*, of which 16,380 *l.* 15 *s.* 2 *d.* was in the last year. The amount of inland drawback allowed on inland duty received is 28,178 *l.* 0 *s.* 4 *d.* This is exclusive of exemptions granted to the railroad for coals brought for their own use. The exemptions granted to railroads by the Act of 1851 can be proved by the clerk and register of the Coal Market. That, I understand, is about 50,000 tons more. Therefore, the Corporation are losers by the Act of 1851 in a pecuniary point of view, because they have given up part of their four-penny duty by this concession. The account which I render is from 1838. There is a foreign drawback and an inland drawback; but by giving up to the public the foreign and the inland, they have given up more money than they have received from inland duty altogether.

Vide Appendix.

495. *Chairman.*] You state that you cannot show a difference between drawback on the coals exported, and those outside the area of taxation; can any one else?—The amount of each can be proved by the clerk and the registrar of the Coal Market.

496. Mr. Alderman *Cubitt.*] Do you say that the public has received since the Act of 1851, a much larger amount in the shape of drawback upon sea-borne coals, than you have received from all the coals that have come inland?—That is not precisely my evidence, because I cannot answer that question. My evidence is, that since we granted the drawback, since we were applied to by the trade and Government to grant the drawback in 1838, which began with foreign ships, it has since been extended to inland districts. We have given up, in drawback, a very much larger sum than we received from all the canal and inland duty put together. I think I have shown that the Corporation have not been acting, and did not intend to act, for their own emolument; that the amount was very trifling, but the balance is against the Corporation and in favour of the public. The Committee would then want to be informed why we should object to that Act being repealed;

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my answer then is, that we have stated over and over again to the Woods and Forests, that we do not wish to keep to the exact boundary which has been marked, provided a boundary line can be struck. The first object of going for that Act was, to protect the fair trader. The complaints that were daily made to the Corporation were very harassing; that parties were bringing coals into the district unfairly, to compete with persons who paid their duty fairly in the Pool and elsewhere; that was one of the complaints. The second object was to save the constant litigation that then went on. I may say, with respect to many of the railways, there was no money recovered, excepting through the hands of the solicitor; so that the railway company had to pay their solicitor, and the Corporation had to pay their solicitor out of the duty; the duties, instead of being fairly collected, were collected compulsorily, and had the legal expenses attached. There was another object, which was to obviate a most objectionable system, which was of setting spies and informers to watch the coals. The only remedy under the Act of 1845, was to get information of coals passing the 20 miles boundary, which involved the appointment of inspectors to watch.

497. *Chairman.*] At some expense?—Yes, and a very objectionable mode of collecting the duties.

498. At considerable expense?—Yes; and so strong was the objection of the City solicitor, that he has frequently dissuaded the committee from acting on that Act, from the objectionable nature of the evidence which must be got.

499. Then with regard to the doing away with that expensive process of detection, did that amount in any way to any such sum as you have lost by this drawback?—The solicitor was paid his bills out of the 1*d.* duty which is applicable for regulating the trade; he was paid for watching and protecting the trade, collecting the duties, and preventing frauds under the Act for the delivery and vend of coals. What I want to point out is, that the provisions of the Act of 1845 which struck the 20 miles circle was so imperfect, that the only mode of proceeding at law was to get evidence through the information of an informer. There were no stones placed on that line or circle at that time, and therefore the evidence could not be got which we now get from the companies themselves, or from the parties who have to make the returns when they pass.

500. How do you get it as regards the turnpike roads and bye lanes except by informers?—The Act of 1851 provides for proper returns to be made by all parties sending coals within the district, and the details of those arrangements can be explained by the clerk and registrar.

501. There is an answer of Mr. Dickinson's which seems to apply to this: "And they would not grant you the drawback although they were carried beyond the circle?—No; I would have tried it in an action with them, but they are the judges in their own case by this Act. I never saw such an Act in my life. Poor ignorant people have all these certificates to look to, and to give notice as to the removing of coals; and moreover, there is this in it, if you carry a quarter of a ton of coal by a donkey cart, as I have seen it carried to St. Albans, they are made to pay the duty on that; but if you want to get the drawback, you cannot claim it unless you are carrying 20 tons"?—That is the law under that Act. To prevent innumerable applications for drawback, it was limited by the law to 20 tons.

502. Is this quite correct with regard to the smaller quantity of coals?—That is correct; no coal merchant or other person sending coals and requiring drawback could do it unless it went in large quantities; small quantities could not. Then with regard to questions 403 and 404, put, I think, by Mr. Miles, the answers are to the effect that there were no penalties before 1851. The answers of Mr. Dickinson are incorrect; there were penalties in the Act of 1845 of 100*l.* a ton for evading the duties on the canals and railways, and regulations which the Corporation were empowered to make in all these cases by any of these Acts, or any other mode of bringing in these coals. With respect to the extension of the circle, I would just refer to the Act of 1845 to show that it was by that Act the 20 mile circle was struck, and the duties were payable there. My object is to show that if parties were not aware of the Act of 1845, which it is possible they might not have been, they were still under the impression that the coal duties were payable at the stones. By the Act of 1845, they were payable if brought to any point within 20 miles of the Post Office. Clause 2 provides that it shall be on "coals, culm, and cinders brought to any place within the port of London, or within the cities of London and Westminster, and the borough of Southwark, or to

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any place within the distance of 20 miles from the General Post Office in the city of London by any railway already constructed, or hereafter to be constructed, or by inland navigation, or by any other mode of conveyance." I want to show the Committee that it was by the Act of 1845 that the circle was struck, and not by the Act of 1851, which was to inform persons outside that circle that the duty was legally payable under the Act of 1845. The Corporation did entertain doubts, and questions had been raised as to what the operation of that 20 mile circle was, and they therefore laid a case before the Attorney and Solicitor-general, which was done with the concurrence of the Woods and Forests, and the City Counsel, the Recorder, and Common Serjeant were also consulted. The case states the whole of this matter; it states the orders and the returns made by the railways not as from the stone, but the returns were made as from 20 miles. The opinion is to this effect: "We are of opinion that under each of the statutes referred to, the duty upon coals is payable upon coals brought by rail, canal, or road, within 20 miles of the Post Office in a direct line, or, in common parlance, as the crow flies. (signed) A. E. Cockburn, W. P. Wood, J. A. Stuart Wortley, Recorder, Edward Bullock, Common Serjeant." That opinion has not been questioned, as far as I have heard, by any individual or any public body, and they are all now paying the duty, and it was on that opinion that the stones were so placed. The only remaining remark I would make is this, that the Act of 1851 afforded a boundary for the relief of the trade and public, and for vending coals; but that Act did not contain any powers of taxation, and was not intended to contain powers of taxation. The consequences of its disturbance would be increased duties paid by the public to the Corporation and Government, derangement of the trade, ceaseless and expensive litigation paid out of the duty, and smuggling carried on by unfair traders all round the boundary. And I may state, in conclusion, that the only gainer that I am aware of by the repeal of that Act would be, my friend, the City Solicitor, in whose hands I should be glad to see any reasonable business fairly placed; but he would be the real party to gain by the unsettling of that question.

503. Mr. Tyrrell, in his evidence, page 3, question 37, in alluding to an Act entitled "An Act to make further provisions for defraying the expenses of making the Approaches to London Bridge, and the removal of Fleet Market," says: "Duty on wines; on apprentices, freedoms, and agreements, and the several sums of 8,000 £., 2,000 £., and 1,500 £. per annum, and half of the profits of Fleet Market, were applied to, and formed part of the improvement fund." We have not had the account of half of those profits?—They are returned in one of the accounts. Half of these profits are carried to the London Bridge Approaches account. The account is page 68 of the Appendix. There were some proceeds in 1832, 1834, 1845, 1846, and 1852. They were small in those years, and in the other years there has been a loss.

504. In page 7, in answer to question 96, "By reference to your accounts, can you ascertain your receipts under each head of coal duties, wine duties, and so on?" your answer was, "Yes." Where do they appear?—In the same account, page 68 of the Appendix, the whole of the income of that fund is stated in detail.

505. Lord R. Grosvenor.] Is it in separate items, wine so much, and coals so much?—Yes, coals so much, contributions to the City aqueducts, and so on.

506. Does that state the sum total produced by the wine duty?—It does, in every year.

507. Mr. Vernon.] Apprentices' bindings, and so on?—They are all kept separately, but carried to one account.

508. Chairman.] At page 8, question 106, with reference to the London Bridge Approaches Fund, you are asked, "Have they, in point of fact, spent any of the money in relieving any of those funds?—Yes." Then you are asked, "Is there any return to show that?" and you say, "We can give the Committee a return"?—That is about the emoluments of the Chamberlain. The accounts are all returned in respect of the Chamberlain's emoluments.

509. Then in page 9, question 112, you are asked, "Practically, has the Chamberlain ever received, or more than once received, less than 2,500 £. a year?" Your answer is, "He has never received less; the calculation was that there would always be a surplus; there always has been a large or small surplus ever since that time, which has been accumulated or applied as I have mentioned"?—Yes.

510. Where do you show it has been accumulated?—I returned, at the last meeting

meeting of the Committee, an account of the annual receipts and payments of the Chamberlain's fee fund, an account of the appropriation of the surplus. The account is before the Committee.

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511. In the next page, question 130, you were asked, "Have the audit committee an account of the profit of the office, which they can lay before this Committee"?—That is the account which I have laid before you.

512. Are all the accounts that have been called for returned?—I believe so, everything.

513. You were asked at question 156, "What proportion do the proceeds of the 4 *d.* duty bear to the other duties paid into the City cash from the general income of the City?" Your answer was, "I think it is, in round figures, about a third of their income which is net, now about 160,000 *l.* or 170,000 *l.*, and it would be about a third of that"?—Yes, that is correct.

514. Can you give us the return on which the income tax is paid by the City?—Under which Schedule?

515. The return will show that?—We have various returns; we make a return under Schedule D; the income tax is stopped at the Bank under Schedule C, and we allow it to tenants under another Schedule.

516. It is with regard to the coal duties that the question was asked?—With regard to coal duties it would be under Schedule D.

517. Would that return show the amount you pay?—That would show the amount of the duties, precisely the same as we have returned to you; they are all returned to the Committee under Mr. Blackett's motion.

518. Can you state the amount of the 4 *d.* duty, and show how much has been spent on public improvements; how much within the City, and how much without the City?—I laid the balance-sheet of the 4 *d.* duty before the Committee the last time the Committee met, and the charges on it in respect of public improvements.

519. Will it show the amount which the City has expended in public improvements within the City boundary and without?—Yes, what is spent within and without; the 4 *d.* has been applied exclusively within the City in making the street from the termination of London Bridge to St. Paul's—New Cannon-street.

520. And as regards the other duties as well?—As regards the other duties there is an account showing what has been within and what has been without the local district which is termed the City.

521. Just refer to that?—Yes. The return commences at page 91 of the Appendix. The account, No. 18, gives the whole of the monies which have been raised for public works, buildings, and street improvements effected out of the coal duties received by the Corporation in the character of trustees for administration or otherwise. This includes the whole of the improvements laid down on the map.

522. Does it distinguish what was done outside and what was done inside?—It distinguishes the improvements effected within the City and without the City; the improvements of a mixed character, for the benefit of the City as well as the adjacent districts.

523. Lord R. Grosvenor.] What has been the amount of money spent by the Corporation out of their share of the duty?—That is included in the account.

524. State the sum total?—£. 540,000; Cannon-street, and some smaller improvements. The account is made out to show altogether what amount of the coal duties is spent in the City, and what amount out of the City.

525. The question was what amount of money has been spent in improvements by the Corporation out of their share of the duty?—The total amount has been 630,000 *l.*

526. Chairman.] Out of the 4 *d.* duty?—Yes; the accounts have not been closed yet; that amount has been raised and expended.

527. Lord R. Grosvenor.] What amount was expended under the direction of the Woods and Forests?—£. 665,000 out of the 8 *d.* duty, and a sum which is unknown to me out of the 1 *d.* duty.

528. Is that sum unknown to you in consequence of it being in the hands of the Office of Works?—We merely hand over the duty; we do not know what has been raised on it. They have authority to raise 180,000 *l.* upon that, besides applying a part of that which was invested in the funds. There is something like 300,000 *l.* to be added to clear charges for interest, which has not been liquidated.

529. Chairman.] How much has been produced by the 1 *d.* tax net?—The last year was 14,397 *l.* 17 *s.* 6 *d.*; it is page 3 of the return moved for by Mr. Blackett.

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530. How much is the 8 *d.* duty?—The 8 *d.* duty is page 2 of the same return, and the 4 *d.* duty is the same page.

531. Lord R. Grosvenor.] Can you give the amount which has been spent under the direction of the Corporation for public improvements, and also the sum spent under the direction of the Woods and Forests?—If you take the sum total of this account, No. 18, page 91 of the Appendix, that gives the total amount expended, since the building of Blackfriars Bridge, for public improvements. That total is 3,996,543 *l.* 11 *s.* 3 *d.* Of that, as I said before, 630,000 *l.* has been contributed by the Corporation out of their 4 *d.*, and a large sum contributed out of their own revenues, of which I have to make a return. I will make this remark also: in dividing the improvements which we have been required to furnish, it is in some cases impossible to say whether they are for the benefit of the Corporation, or for the benefit of the City and the adjacent district; they are, in fact, all for the benefit of the adjacent district, for the inhabitants pass and repass through the City.

Mr. James Renat Scott, called in; and Examined.

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532. Chairman.] WHAT are you?—The Clerk and Registrar of the Coal Market.

533. Can you give any information as to the fixing of the stones in the year 1851, after that Act passed, not only on the railroads and canals, but on the roads and bye lanes?—The wish of the committee in fixing the boundary of 20 miles from the General Post Office in a direct line, and the instructions to myself, as indicating the spot where the traffic required them, to the surveyor was, that they should be fixed according to the best known map, which was the map of the Ordnance Survey; that the line should be struck within a distance of 20 miles from the General Post Office, which was so done.

534. What do you mean by "within"?—That we should take within that which, according to the map, was the exact distance; but the line should be drawn within a distance to give no occasion for parties objecting, and that the stones should again be placed within that distance.

535. Sir H. Meux.] So that the present boundary line is in no instance within the full distance of 20 miles?—Exactly so.

536. Chairman.] Have there been any instances in which complaints have been made of those stones having been placed beyond the limit?—The only difficulty was in the instance of Home Park Mill, which is in the possession of Mr. Dickinson. There was some remonstrance that we were placing the boundary stone at too great a distance. Mr. Allen, on behalf of the surveyor and architect of London, met Mr. Lake, on behalf of the Grand Junction Canal, and I believe there was another gentleman, Mr. Longman, who was there out of courtesy, on behalf of Mr. Dickinson, the proprietor of the mill. According to a plan which I have here, the boundary is a furlong and a half beyond the spot where the stone is now placed. We, however, conceded the point, and placed the stone a furlong and a half within what we considered the correct spot, solely with the view that Mr. Dickinson should not complain. The Corporation being desirous that there should be no occasion for cavil, fixed it a furlong and a quarter within where we made the direct distance of 20 miles.

537. Mr. Vernon.] A furlong and a quarter less than the original line?—Less than what we considered to be the original line.

538. Sir H. Meux.] Was that the only complaint you had about the distance?—Yes; Mr. Ashcroft, on behalf of the Eastern Counties Railway, came to my office to test the map as to its accuracy, and was content; and a gentleman on behalf of the River Lee came with him. He was also content that the boundary was correctly marked at 20 miles or within.

539. That was simply with reference to the accuracy of the measurement?—Yes; all the boundary stones, I would beg to say, have been placed at the present time, and without any legal proceedings, or without any opposition or legal expenses or difficulty of agreeing with the parties who had to agree with the Corporation surveyor in conformity with the clause in the Act of Parliament.

540. Mr. Vernon.] In the case of common highway roads, the stones were placed by agreement with the surveyors of the roads?—Yes; the surveyors of the roads were there. I believe in all cases there were surveyors. They were the parties to agree with the Corporation, and in all cases they were so agreed.

541. Sir H. Meux.] Were any stones placed on the high roads before this?—
Not

Not any; the Act of 1845, which rendered the boundary uniform, did not give to the Corporation the power of replacing the stones which previously to that time were placed at various and uncertain distances, or to place stones on canals, or railroads, or common roads.

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542. *Chairman.*] This evidence given by Mr. Dickinson as to the area of taxation having been extended two miles in all directions by the Act of 1851, according to what you say, that was not the fact?—No; and for this reason: in two cases the old boundary stones were placed half a mile beyond the direct distance from the General Post Office; and by rendering that Act uniform in placing the stones they have been contracted and brought within the direct distance of 20 miles. That was the case with the stone on the Eastern Counties Railway at Shenfield; and on the South Western Railway, beyond the station at Weybridge. Again, the boundary line, as struck by that map, excludes the towns of Gravesend, Ware, and other places. By the operation of this Act, with regard to the exemption of Gravesend alone, the Corporation loss was 15,621 tons in one year, Gravesend previously paying duty.

543. Was that in one year?—In the year 1852.

544. Has there been any increase in the supply of coal to Gravesend as against the year before?—No; all sea-borne coals pass Gravesend coming into the port of London.

545. Are you aware of any portion of Hertfordshire, near the town of Hertford, where coals go out of the area of taxation, and are afterwards taxed on coming in?—I am not aware of any such case except where the drawback has been allowed. If the coals are afterwards brought in again for consumption within the district, then they pay the duty afresh. There has been a case where I have refused drawback from a party declining to make proper returns. This party has paid duty on coals brought on common roads, but he has himself deducted from that duty such coals as I have refused to allow him the drawback on. That has been allowed.

546. Previous to the Act of 1851, could coals be brought within the district by carts, without being liable to the payment of duty?—No; the Act of 1845 rendered everything brought within 20 miles of the Post Office liable to duty.

547. And you got that by the common informer?—No; they did not pay the duty, except in isolated cases. I can mention a case which occurred at Dartford, where a party brought in some coals from some stores considerably beyond Gravesend. He had not paid the duties on them. They were some stores on the Thames and Medway Canal. He took them into Dartford; we called on him to pay the duty, or we should take legal proceedings against him, and he paid the duty on upwards of 300 tons of coals. That is one case. But the Act of 1845, although it confers a title to an uniform distance of 20 miles, on coals brought within that circle to the duty, did not apply the machinery, for want of which the Corporation, in carrying that Act into execution, found to be extremely costly, as the principal clerk to the Chamberlain has stated.

548. *Sir H. Meux.*] No penalties attach to it?—There were penalties, but I believe it was by civil action; not by the summary process, as at present, by summons to the Police Court.

549. *Chairman.*] Did the Act of 1845 impose any duty on any town previously exempt?—There was one town, to a great extent, which was affected by the Act of 1845, and that was St. Alban's. That town was previously supplied with coals from Two Waters, brought in by cart, there being no railway or canal to St. Alban's; and the cause of the Corporation applying for the Act of 1851 was very much in consequence of an illegal traffic, between the years 1845 and 1851 being carried on to the injury of parties carrying on trade on the Grand Junction Canal and the North Western Railway, by these carts, coal laden, being brought in without the payment of duty. I have here a letter signed by George Stevenson & Company, the proprietors of the Clay Cross Collieries, stating they wish to call the Corporation's attention to the fact of their coals paying duty and receiving no protection, from the coals being brought into the boundary of 20 miles by carts not paying duty. The date of that is January 31st, 1851. I would beg leave to inform the Committee, that previously to the year 1845, when the Corporation were entitled to dues on coals brought by any means of conveyance within 20 miles from the General Post Office, that no railway had commenced any coal traffic; so that all the traffic on the various railways has been since the year 1845.

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550. Mr. *Vernon*.] Does this map represent the area of taxation between 1845 and 1851?—Previously to the year 1845.

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551. How comes it that the area of taxation, as represented in blue colour on the map, appears in some cases to have actually extended nearly 15 miles further than the present direct 20 miles line?—Because there was no communication with the inland counties. The Eastern Counties Railway, as I have stated, was not bringing coal in 1845. There were no means of coals being conveyed to supply Hertford, Ware, Bishop Stortford, Sawbridgeworth, Saffron Walden, or down even to Cambridge itself, except by the Lee navigation from the port of London, and the Stort Navigation. That, to a great extent, is the case now. It has been stated that we have extended the area of taxation to St. Alban's and King's Langley by this Act of 1851. I beg to put in a statement of the traffic on the Grand Junction Canal, which I have the means of arriving at. Between the old boundary previous to 1845 and the boundary as at present indicated, there have, within the year 1852, been brought within that space 1,964 tons, of which 351 has paid duty, and the rest, 1,613, conveyed to Mr. Dickinson, upon which coals he claims an exemption, on the ground of their being unloaded on his own land, and upon which quantity the duty has not been paid. But at the latter point the Corporation have allowed drawback on 5,545 tons as against 1,964.

Jovis, 12^o die Maii, 1853.

MEMBERS PRESENT.

Sir John Shelley.
Sir Joshua Walmsley.
Mr. Vernon.
Mr. Masterman.
Mr. Ewart.

Mr. Headlam.
Sir Henry Meux.
Mr. Alderman Cubitt.
Sir James Duke.
Mr. W. Miles.

SIR JOHN SHELLEY, IN THE CHAIR.

John Dickinson, Esq., called in; and further Examined.

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552. *Chairman*.] DO you wish to put in a case, which you have had submitted to counsel, for the consideration of the Committee?—Yes; I am desirous that the Committee should see the opinion of Mr. Warren, q. c., upon a case that was submitted to him by me, in which the Acts of the 10 Geo. 4, 11 Geo. 4, 1 & 2 Will. 4, and the 3 & 4 Vict. were referred to.

553. Mr. *Headlam*.] What was the question?—The question was, "Whether the duty, or any portion of the duty, on coals brought by canal or railways within 20 miles of London, but not delivered into the port of London, does by law and right necessarily accrue to, and thereby form a portion of, 'The London Bridge Approaches Fund?'" Mr. Warren's answer was, "I am of opinion that no portion of the duty on coals brought by canal or railway within 20 miles of London, but not delivered into the port of London, by law necessarily accrues to or forms a portion of the London Bridge Approaches Fund. The charge or duty levied on canal-borne coal, and that levied on coal imported otherwise into the port of London, are essentially distinct in their origin and character. The former duty would seem to date from 1805; by the 45th Geo. 3, c. 8, the latter, in the shape of 'The Orphans' Fund,' was established in the year 1694, by statute 5 & 6 William and Mary, c. 10. The amount of the former was 1 s. 3 d., since reduced to 1 s. 1 d.; the amount of the Orphan Fund was 4 d. for the metage, and 6 d. per ton for every ton of coals imported into the port of London. This distinction clearly existed down to the passing of the 10 Geo. 4, c. 136, the 72d section of which charges the duty of 6 d. per ton as the fund on which the advances by the Treasury were to be secured, and which duty was the main foundation of what is subsequently denominated, 'The London Bridge Approaches Fund.' In neither that nor any subsequent statute

statute is there any express mention of the above duty of 1 s. 1 d. charged on canal-borne coal as constituting a part of the fund in question, nor do I find any language in any of those Acts which can fairly be construed to include it by implication. The only words on which any argument to the contrary could be founded, are the words, 'brought by inland conveyance,' used in statute 3 & 4 Vict. c. 87, s. 2, and recited in a subsequent statute, but these words are in my opinion far too vague to create a new and additional charge upon the corporate funds; so important an operation would undoubtedly have been effected by direct and substantive enactment. As at the time when this 'fund' was created, both the corporation and the Government were aware of the existence of these two distinct sources of revenue, they must be taken to have intentionally excluded the canal duty by their specific appropriation of the other duties; on the ordinary principle of law, 'the express mention of one thing implies the exclusion of another.' Coke, Littleton, 210 a.

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554. Did you do anything upon that opinion?—I wished to see whether my grounds were right for opposing.

555. You only got it for your own information; you did not do anything, or attempt to make any alteration in consequence of that opinion?—No.

556. *Chairman.*] What is the date of that opinion?—Twentieth April 1853.

Mr. Benjamin Scott, called in; and further Examined.

557. *Chairman.*] ON the first day of evidence you were asked, at Question 239, "Are those sums which have been just enumerated, charged exclusively upon the 4 d. duty, or is there any collateral security of any sort or kind for the payment of any of those sums?" The answer was, "There is the collateral security of the city seal, but the mortgages expressly recite that it is under these acts of the common council that the mortgages are charged to the 4 d. duty, and that what we receive as an equivalent for it shall be a security to repay those moneys, the metage dues." Then you were asked, Question 240, "Do you consider that this 4 d. duty is the only security which the parties ultimately have?" Your answer is, "That is a point which I should hardly like to speak upon, as it involves the question of how far the city seal would render the corporation liable as to their other property." Now, can you or Mr. Tyrrell give any evidence upon that point?—The point was mentioned in our committee before the law officers, and it was the opinion of the committee that the city seal was a collateral security.

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558. Can you give the opinion of the law officers?—It was only given verbally. It was the impression of the parties present advising the committee, that the city seal did constitute a collateral security. It has been invariably the practice for very many years past, to place the seal upon the bonds raised for these public purposes, in order that there might be that collateral security; because, by so doing, the money is raised at a very much cheaper rate than it would if it were raised exclusively upon the toll, and by that means a very large saving of interest to the public has been effected, not only with regard to these particular securities on the 4 d. duty, but also with respect to all the securities which the city have issued on the 8 d. duty for the London Bridge Approaches advances. The same rule has been adhered to in both cases, whether the City were acting for themselves, or whether they were acting as trustees; they made the security in such a shape, that they could raise money at the lowest possible rate of interest.

559. Then, in fact, supposing Parliament were to make an alteration with regard to this 4 d. duty, there is the collateral security of the corporation seal, as a security to those who advance money?—There is no doubt that is the case. It is not likely Parliament would ever sanction a precedent of that kind, taking away property because it did not happen to be mortgaged exclusively for that purpose. I explained, I think, to the satisfaction of the Committee, that the corporation could not legally separate their 4 d. duty from their other property. It forms part of their property, and the law would look on the 4 d. as liable for their debts generally. They could not, without the sanction of Parliament, make a separate mortgage of that; but morally, they consider themselves bound to apply that 4 d. duty to purposes of public utility in the metropolis, from time to time, as they can spare the whole or any part of it; and as time goes on they

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will increase the charges upon it; they have increased the charges upon it; and will do so until the whole will be absorbed in works of public utility.

560. Mr. *Headlam*.] Do you mean the corporation have no power to give a specific charge for that 4*d.* duty?—They have no power to keep it separate; the law would hold them responsible; supposing they failed to pay legal debts out of their other assets, the amount could then be taken out of the 4*d.*, and *vice versa*. The law does not permit a man to separate the money which is in his pocket, with reference to his debts, whether the money arises from rents or other sources.

561. But suppose they were not capable of paying all the debts they had incurred, do you mean there is no mode by which the corporation could not make that 4*d.* specifically and primarily liable to the particular creditors before the rest of their property was charged?—That seems to be the opinion of the law officers who advised the corporation.

562. Sir J. *Walmsley*.] Are you not speaking rather of the impressions of the committee, than of any advice of the law officers?—There has been no case submitted on the subject. The usual law officers who advise the committee were present, but there was no opinion. That is the state of the case.

563. You are now speaking of the 4*d.* duty?—Yes.

564. Which has reference specially to metage?—Yes.

565. For which the corporation do nothing now, because the metage is transferred to other hands?—I explained before, that the metage was transferred to other hands, and that they took the charges of the sea-coal meters to pay their pensions during their lives, who were thrown out of their places by the operation of that change; beyond that they have made charges upon it for public street improvements, to the amount which I have stated.

566. Are those pensions materially decreasing?—They decrease annually about 700 *l.* a year.

567. What is the amount of those pensions?—About 7,000 *l.* a year.

568. Will you be prepared to state, on the next day of meeting, the amount of pensions paid out of the 4*d.* duty, with the names of the persons so pensioned, the date of pension, the amount of each pension, and the time of service?—Yes.

569. Mr. *Headlam*.] Are there pensions now being granted on this 4*d.* duty?—No; none have been granted since the year 1831.

570. They must have died out pretty nearly, have they not?—They are reduced to 7,000 *l.* a year in round figures, which is the amount now payable.

571. What were they in 1831?—I think, 23,000 *l.*

572. *Chairman*.] Did you not state that the 4*d.* duty is an increasing duty?—As the importation is increased, of course that increases.

Mr. *Nicholas Wood*, called in; and Examined.

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573. *Chairman*.] WHAT part of the country do you reside in?—At Hetton, in the county of Durham.

574. Are you largely concerned in the coal trade?—I am.

575. Will you point out to the Committee any evidence that you can give which may be important in reference to the coal tax?—We have always considered and felt it to be a very oppressive tax, and operating very prejudicially upon the consumption of coals in the port of London, more particularly upon the low-priced coals and the coals used in manufactories.

576. Do you object to the same amount of duty being levied upon the inferior small coals which is levied upon the very best?—We object to the duty altogether, but still more upon the low-priced coals; for instance, coals have been delivered in the port of London at something like 10*s.* 6*d.* a ton, and upon these the coal tax amounts to about 10 per cent.

577. Sir J. *Walmsley*.] You say it is an oppressive tax; has your answer reference to the sea-borne coals more especially than to the inland coals, or does it refer to all coals?—It is more oppressive upon the sea-borne coal, because the sea-borne has other charges in addition to those which the inland coal has.

578. *Chairman*.] Passing dues?—Lights and other dues.

579. Sir J. *Walmsley*.] You have a general knowledge of the coal trade, have you not, as well with regard to sea-borne coal as that which comes from the

the interior of the country by railway?—Yes; I send myself a considerable quantity of coals both ways.

580. From what part of the country do the coals which you send chiefly come?—They come from the collieries in the neighbourhood of Hartlepool, Tees Wallsend and Black Boy Collieries. I send them also from other collieries, the Leasingthorne and the Westerton, and also from Granges. The Tees Wallsend are first class coals; the others are second class coals.

581. Quite equal to the coals sent by sea?—They are sent by sea also. The Tees is one of the best class of coals, and bears the highest price in the London market; the others are second coals.

582. Can you inform the Committee what tollage or expense is incurred in bringing coals by railway inland to the city of London, exclusive of the 1s. 1d. tax?—The railway charge is a halfpenny per ton per mile.

583. Does that apply to all quantities?—I think it does to all the quantities that I have control over. I believe the York, Newcastle, and Berwick Railway Company make it a rule that you must send at least 25,000 tons as the minimum quantity, before they can agree to charge the halfpenny per ton per mile.

584. Beyond the quantity of 25,000 tons, is there not some further reduction?—Not that I know of. They did not agree, in the negotiations I have had with them, to make any reduction beyond that.

585. Do you know the quantities that have recently been sent from those collieries inland to London?—None of them have reached London; they have been consumed at the different stations on the route.

586. Have they not come within a short distance of London?—Not very near London.

587. Is that in consequence of the distance?—No, I think not.

588. Or the expense of the tollage?—No. I am at present in negotiation with parties to send some coals to London, but I have not arranged with them yet.

589. From the county of Durham?—Yes. Mr. Pease, I believe, has a contract for 50,000 tons; but the returns that are made monthly show the quantity of coals that come into London from the county of Durham.

590. *Chairman.*] Returns from the Coal Exchange?—Yes, Mr. Scott's office.

591. *Sir J. Walmsley.*] You have spoken of the large tolls which are payable on coals coming by sea; are there not large tolls and expenses on coals coming inland?—Nothing but the railway dues.

592. What other charges apply to sea-borne coals that do not apply to coals brought inland?—You will observe, first, that these coals, taking Tees Wallsend as an example, are 24 miles from the sea. First of all, we have the railway dues on those 24 miles; and, unfortunately for us, they charge a much higher rate for shorter distances than they do for long distances, and the dues are about 2s. a ton for the 24 miles, and then after that we have the dock dues.

593. Where?—At Hartlepool. Then there are certain local dues that are paid, and lights and other expenses, amounting to about 4d. per ton, and then there is the freight of the vessels. Then there are the London expenses, which are much more upon the sea borne coal than upon the land, inasmuch as they have to be delivered out of the ships into barges, and then conveyed by those barges to the wharfs. And, as the inland comes direct to the railway station, the expense of delivery from the railway station to the consumer is very much less than the expense of delivery from the ship to the consumer. I believe the charge from the railway to the consumer is 2s. 6d. per ton, while the average charge from the ship to the consumer is something like 6s. per ton.

594. Are you aware that there are railways from various collieries in the north and the midland districts to the trunk railways, perhaps not to the same, but to a considerable extent the same, as there are from the collieries which take the coals to the ships in the Tyne?—Yes, I am aware of that; but they are very short lines, I think, generally.

595. *Chairman.*] With regard to the various trades of London, is there any trade which you wish to allude to as being particularly affected by this coal tax?—I think all the manufacturing establishments suffer very much, because they consume a low price coal, and the dues bear hard on them, as much as 10 per cent. on the value of the coals. I should take the case of the Thames Plate Glass Works, which is a manufactory competing with foreigners. The price of their coals must be something like 12s. a ton delivered into the

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works, on which they have this 1 s. 1 d. dues. Now I myself am delivering coals to the glass works in the north of England at 1 s. 6 d. per ton, which is very little more than the city dues; and it must be exceedingly oppressive upon manufacturers of that kind, now that the duties are being taken off glass, as they have to compete with foreigners.

596. Is it not slack that they use?—No, it is a particular kind of coal; it is what we call unscreened manufacturing coal, not small coal; it is a coal which is sold in the north at about 4 s. or 4 s. 6 d. per ton.

597. And upon that the same duty is paid in the port of London, as upon the very best?—Yes.

598. And the same charges in the shape of freight and light dues?—The charges are precisely the same upon the low priced coal as the high priced coal.

599. Sir J. Walmsley.] Then your view is, that if the duties were taken off coals here, you would be able to bring a very large quantity of the inferior coal for manufacturing purposes into the port of London?—I think we should.

600. And so benefit the manufacturers of London?—Yes, and benefit ourselves by taking off an inferior description of coals.

601. Mr. Vernon.] Could this inferior description of coals be got at the pit's mouth, at a less cost than 1 s. 6 d. a ton?—Yes, but we have these coals to convey about eight miles.

602. Do you mean that you can actually get coals at a less cost than 1 s. 6 d. a ton at the pit's mouth?—Certainly not; the coals cost us a great deal more in working. These are coals which we would otherwise waste and burn.

603. Coals that you would burn and get rid of as so much rubbish, in fact?—Just so.

604. Sir J. Walmsley.] Coals that you get up?—Coals that are screened out, and then if we have not customers for them they are burnt and destroyed.

605. Mr. Ewart.] In what does their inferiority consist?—The coal itself is of first-rate quality, but it is exceedingly small.

606. It is not an inferior quality of bituminous coal?—It is out of the best Hetton coals; it is what we call dust; we rescreen the small coals that are screened out of the best.

607. Chairman.] Now supposing there was no tax of this kind, would it be worth your while to send such coals as that up to London, so as to be employed in these glass works to which you have alluded?—I think it would have the tendency of sending a description of coals similar to that. When the consumers have to pay a high price for coals, they judge of the quality; the better quality, of course, compensates for the high price.

608. Then your opinion is, that this tax practically keeps out of the reach of the trade of London the coals which would come in at a cheap rate, and be useful to them in their trade?—I think, to a certain extent, it does.

609. Evidence has been given of the advantage to the community at large from the drawback of 1 s. 1 d. which the City give under the 13 & 14 Vict.; can you give the Committee any evidence to show whether that drawback, which is stated by the officers of the corporation to be such an advantage to the public, is conducted and has worked satisfactorily?—I think it is a great boon to the districts that are exempted from the payment of the duty to have the drawback extended to them. It enables us to supply those districts which were, to a certain extent, debarred from having our coals in consequence of the duty; in fact, it enables us to transmit coals so as to benefit the districts and extend the consumption of coal.

610. Can you state as to the drawback whether, in the way in which it is given, it works satisfactorily?—It is conducted very fairly by Mr. Scott, who is in that office, but in some particulars it is a little oppressive, as all drawbacks are; for instance, under the Act you cannot get the drawback unless there are 20 tons sent. That prevents us from sending away single trucks beyond the limits, and then it is necessary also that there should be a meter.

611. A man to measure?—A man to see the coals weighed, what they call a meter; he is generally a person from the Meter's Office, and the charge for that meter is 4 s.

612. By whom is that paid?—By the merchant who sends the coals.

613. Mr. Headlam.] So that you cannot get any benefit from drawback, except

except by paying so large a sum as 4s.?—We must begin by paying 4s. for the meter.

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614. *Chairman.*] First of all, you cannot take the benefit of the drawback, unless you send an amount of coals equal to 20 tons, and then you are exposed to the charge of 4s. for a meter?—Yes; then, again, it appears necessary that the vessel out of which the coals have come shall not leave the wharf until the coals are sent away. I believe that is the regulation at present.

615. What is the object of that regulation?—I suppose that it is a check to ascertain that the coals which come out of a vessel have paid the City dues. Now, that is very inconvenient, because it takes some time to get the meter. You must give notice to the Meter's Office; and it is some time before he can get to the wharf, and vessels will not remain at the wharf. We have had cases where vessels have left the wharf; and we have not been able to send the coals beyond the limits.

616. If a vessel does remain, she can only do so at an expense?—Certainly, detaining vessels is very expensive; and it checks very much the operation of sending coals into the country. There is another part which we consider is a considerable hardship, and that is with reference to the coking coals. I am one of a firm which has a considerable number of coke ovens within the vicinity of London, for supplying the railways, and the dues are levied upon the coals which are afterwards coked, and the drawback is given upon the coke.

617. The drawback is given upon the coals, is it not?—No, the dues are levied upon the coals, and the drawback is given upon the coke. We pay, first of all, 13d., and then we get a drawback of about 9d., so that there is 4d. a ton not received on the coke.

618. In fact, 4d. a ton in favour of the corporation?—Yes, against the manufacturer of coke within the circuit of London.

619. Can you state whether the effect of this has been to limit the coke works within the district?—We meet the inland coke coming by railway at a certain point; of course the 4d. is loss to the coalowner; he must either give up the 4d., or shorten the supply; it has that effect.

620. Now, with regard to inland coals, we have had evidence to show that there is a difference in quality in favour of the sea-borne coals as against the generality of inland coals; can you state whether, having supplied both, you consider that inland coals, although they were relieved from this duty, being of inferior quality, would or would not be able to compete with sea-borne coals?—It is quite a mistaken notion to suppose that the inland coal is of an inferior quality to the generality of the coals sent to London; I believe the reverse is the fact; the largest quantity of coals sent to London is inferior to the inland coal. A great portion of the inland coal is the Silkstone coal; there is some other coal of a very good quality; the Silkstone coal is between a second and a third rate coal; it is house coal.

621. *Sir J. Walmsley.*] Where is that?—From Charlesworth's, Clarke's, Field's, and Newton's.

622. In what county?—Yorkshire.

623. *Mr. Headlam.*] That you call between a second and a third rate?—It is nearly as good as the second class of coals; it approaches nearer to that than third-class; it is certainly superior to the third-class coals.

624. All other inland coal is superior to the other?—To the third-class coal; the second and first classes of coals do not constitute, I should say, one-fourth of the whole coals which come to London. I should think the inland coal is certainly superior to more than one-half of the coals that come to London. I have not the papers with me, but it can be ascertained pretty accurately.

625. *Chairman.*] Do you think that the average quality of the inland coal, as compared with the average quality of the sea-borne coal, is such that, supposing the inland coal were to come in free of this duty of 13d., that it would compete with the sea-borne coal?—I think it would, decidedly. I think it would have the effect of driving out a very considerable quantity of the inferior sea-borne coal.

626. *Mr. Vernon.*] You are rather assuming, are you not, that the great bulk of these inland coals is of the same quality as the Silkstone?—No, the Silkstone is the best.

627. Are you aware that it is small, comparatively, to even the Yorkshire coals?—Yes; the Pinkstone coal is very good coal. That is about 18,000

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tons out of 39,000 by the Great Northern; there are 27,000 out of 39,000 of second-class coals sent to London in April.

628. Will you state how much of the Silkstone there is; in what proportion?—The Silkstone is about 14,000 in that month; there are also 9,000 of the Durham coal. We know the fact, that the inferior coal of the north has been driven out by the inland coal, and that the inland coal is increasing very much, notwithstanding the duty is paid. The increase in the importation in the present year, from the 1st of January to the 30th of April, over the preceding year, is 89,625 tons. The importation in April was 59,168 tons; last year in April it was 23,976, so that the increase is very great indeed of the inland coals, and we have found a very considerable quantity of the second the third-class coals, of sea-borne coals supplanted by the inland coals.

629. Sir J. Walmsley.] By a superior quality from the inland district?—By the cheapness with which the inland coal is conveyed.

630. Are you aware that the greater proportion of the inland coal is consumed in one particular part almost, in the suburbs of the metropolis?—The delivery of it is at one point, that is, at King's Cross. It is then sent by canal, and spread out in different directions at a very cheap rate. There is one coal merchant at Paddington, who I suppose sells 40,000 or 50,000 tons annually. His coals are almost entirely from the King's Cross station, conveyed in very large barges at a very cheap rate. I believe he pays from 1 s. to 1 s. 6 d. a ton for conveying them from King's Cross to Paddington. The quantity is very much enlarged by the railway companies; the railway companies are interested in having a long traffic, and they take care to throw as many obstacles as they can in the way of sending coals down from London into the interior. At one time they did refuse to supply any trucks to send coals down from London into the country; and they now charge a very much higher rate downwards than they do upwards. I believe the charge is 1 ½ d. per mile downwards from London, and a halfpenny towards it.

631. Mr. Headlam.] What is the object of that?—To get the long traffic.

632. Chairman.] With reference to this point, can you give any evidence with regard to the supply of the town of Brighton; have you had any contract with gas works at Brighton?—Yes, I have had a contract.

633. Can you tell the Committee whether the effect of this drawback has been, that coals, instead of going seaward to Brighton, have been carried by the railroad, so as to exclude to any great extent sea-borne coal?—Yes; at present there is a considerable quantity of coals now taken down from London to Brighton. I had a contract with the gas companies there, and we sent some of those coals down from London to Brighton. That is partly owing to the very heavy charges at Shoreham of 2 s. 6 d. a ton, and also to the policy of the railway companies, as they get the long traffic from London, instead of the short traffic from Shoreham to Brighton.

634. With reference to the freights, is there any difference in the charge for freights to London, compared with the distance to Brighton?—Yes.

635. Is it in favour of Brighton, or in favour of London?—In favour of London; the Brighton freights are much higher; the ships have to pay the light dues down the Channel, independently of the greater distance.

636. Is the railway company, by carrying those coals so cheap, able to make it more economical to persons at Brighton to have their coals from London, than by sea from Shoreham?—To a certain extent, I think so.

637. Then, as regards the south of England, the drawback has had a good effect?—It has; and would northwards, if railway companies would make the same charge in both directions, to and from London.

638. Sir J. Walmsley.] Would you think it desirable that the railway companies should charge the same tollage per mile for a distance of 20 miles that they would for 150 miles?—No, I should not be an advocate for that, because I know there is a difference in the cost of haulage between 20 miles and 150 miles; but then I think they go very much beyond that; they go very much beyond the cost of haulage in the difference of charges.

639. Chairman.] Of course they look to their own interests?—Yes.

640. Sir J. Walmsley.] If the railways were to place the same charge upon coals going 150 miles that they would do upon coals going 20 miles, would it not totally exclude inland coals from coming to London?—I should not be an advocate for increasing the tolls for the long distances, but rather for a diminution

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tion of the short dues. I think that the railway companies rather stand in their own light in that respect, because I believe, at least it is my experience, that the consumers require both descriptions of coal.

641. Did not you say that the expenses of the coals brought into the port of London by sea were so much greater than those that were brought inland, that they could not compete with those that were brought inland?—Yes.

642. Then upon what principle, if that be so, do you say they can compete by having the drawback if the coals were valued?—It is only the best coals that is able to compete with the inland coals, coals of the same quality as the inland coals cannot compete with them; we can compete with the best coal, because we get a much higher price for it; there is a certain amount of consumption for best coals, and some people give a higher price for it.

643. But then, again, you were understood to say that there was a much greater proportion of inferior coals sea-borne than there was brought inland?—Yes, decidedly.

644. Then would it not tend to injure the public interest if any increase of tolls were put upon the inland coals?—No, I do not advocate an increase of tolls; I want a diminution of tolls on the sea-borne coal.

645. You were understood to say that the increased expense of sea-borne coals prevents you carrying coals to any extent into the interior?—I think we could not carry them to any great extent, but I think we could to some of the towns without the limits; taking Hertford, we did supply almost the whole of Hertford; but inland coal now comes there, and it is only the very best coal we can get into it.

646. Do you remember that within the last 20 years the tollage per mile on coals was 2 $\frac{1}{2}$ d. per ton?—Yes.

647. And so tenacious were the railway proprietors at that time of disfiguring their line with coals, that they were obliged to send aprons to cover them up?—Yes.

648. Then if such were the case, the comparative increase of inland coals has arisen from the great reduction of tolls?—Yes.

649. Which you now say is a halfpenny per ton?—Yes.

650. And in some instances, where there are extensive contracts of upwards of 60,000, or 70,000, or 100,000 only a halfpenny a ton?—Yes.

651. You were understood to say that the inland coal is increasing in consumption?—Yes.

652. Another reason you gave was, the good quality of a large portion of the inland coal?—Yes, I think the reduction of the dues upon railways, and the cheapening of the transit of the coals, has led to a very great increase in the consumption. I am not one of those who complain of that. I think that the effect of railways has been to very much increase the consumption of all coals, and although the north country coals have suffered to a certain extent, by being supplanted by the inland coals, still we have benefited to a certain extent; not to the same extent; but we have benefited certainly by the increase of consumption consequent upon a reduction of price.

653. Were you right in saying that the north country coal has been supplanted by the inland coal; has it not arisen from this, that the increase of the population in the suburbs of the metropolis has absorbed the whole increase of the inland coals, without decreasing the quantity of sea-borne coal?—There is always a regular increase in the consumption of coals, of course depending upon the increase of house property. The total consumption of the house coal has not diminished; there has been a slight increase; but it is not such an increase as would have taken place if the inland coal had not come in. The inland coal has increased in a very much greater proportion than the sea-borne coals; and I know from my own experience, that the country places which were supplied exclusively with sea-borne coal, are now almost exclusively supplied with inland coal.

654. *Chairman.*] Is not that made up by the extra consumption in London; you do not find your coal trade decreasing?—The aggregate quantity of coal exported was more in 1852 than in 1851, but not such an increase as you would have naturally taken place but for the inland coals.

655. *Sir J. Walmsley.*] Adverting again to the question of quality, what difference is there in the value of the best sea-borne house coal, and the best Derbyshire house coal?—The Derbyshire house coal is not quite the best.

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The Yorkshire Silkstone is the best, and that, as I stated before, will compare with about the second-class sea-borne coals in London. It is necessary I should state that the price also depends upon the size of the coal, and being clear of dead small. By transmitting the coals direct from the pits, by railway to London, of course they come in a much better condition, and have a less quantity of small coals, than if knocked about in the ships; and therefore it is of a higher value on that account.

656. You have not stated what you think would be the difference in the value between the best Silkstone and the best Hetton?—I think about 3 s. a ton; between 2 s. and 3 s.; I think 2 s. is the least, and 3 s. rather high. I believe in some places you will find the inland coal selling at as much as 4 s. difference, but that is for a very limited consumption in gentlemen's houses.

657. *Chairman.*] Then as far as that goes, the 13d. being taken off would not bring the best inland coals upon a par with the best sea-borne coals?—Not in price, still it would check the consumption, because if we were to charge a shilling a ton more than we are charging now, it would turn the scale in favour of the inland coals.

658. You would not charge a shilling more, they would charge a shilling less?—That would have the same effect.

659. Mr. *Headlam.*] Did you not say that the average value of the sea-borne coal is less than the average value of inland coal?—It is; all the gas, manufacturing, and steam coal, which constitute a very large proportion of the importation into London, and all the third-class house coal, is beneath the quality of the inland coals.

660. Now, the duty presses the heaviest upon the coals of the least value?—It does.

661. So that the duty presses heavier at this present moment upon the coals imported by sea, than upon the inland coals?—It does.

662. Is it not the case, that the railroads, at this present moment, bring nearly as much, or as much as they have accommodation for, by land?—I believe it is the case at present, that they cannot supply the demand.

663. Then would it not be an advantage to the railway, if bringing in all that they can from the north, they were also to employ their railroad in taking a certain quantity northwards from London, which had been imported in the first instance by sea into the port of London?—They say it is a want of trucks, and that that is one of the great obstacles in the transmission of coals from London. They say they cannot spare the trucks; that is the excuse they make for not taking the coals down; whether it is so or not, I do not know.

664. Would it not appear that they would have the trucks to take back, which they brought full of coal from the north?—It is necessary to keep up a general system of transmitting the coals from the north; if they did not, it would delay it. I believe they could not do that very well. I certainly think that the railway companies might get considerable traffic by coals going inland, which would be an advantage to them.

665. Do the railways offer any material inducement for bringing coals the full distance from the north into London, when they come into competition with the sea-borne coal?—No; the railway company purchase the Durham coals; they purchase the coals at York; and the railway company themselves sell the coals at the King's Cross Station, and the different stations upon the line. They charge, in fact, a higher price for coals within 20 or 30 miles of London than they do in London itself.

666. Then the charge of a halfpenny a ton is in reality only imaginary, as it were, because it is not absolutely charged to any person?—It is not.

667. *Chairman.*] Do you state that the railway company charges a higher price for coals 20 miles from London, than they do in London?—Yes, I think so; they charge a higher price at Hitchin than they do in London.

668. Sir J. *Walmesley.*] Is there not some little mistake on this subject; you state that they charged a less price when they brought them a long distance; that is perfectly true, it does not depend entirely on the distance, but upon the quality also; is that not so?—I think it is, because there is no competition at those places; for instance, they will not allow the sea-borne coals to go down to Hitchin; therefore they have no competitors.

669. The question was with regard to quantities of coals coming a long distance; it does not depend on that distance alone, but upon the quantity
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that the parties agree to send within a given period; is that not so?—I myself have had no experience of that. I do not think it is done so with Yorkshire coal; at least I have not heard of it.

670. You stated that the railways bring in coals to London, and sell them on their own account?—Yes.

671. Does that answer apply to more railway companies than one?—No, I think only to the Great Northern.

672. *Mr. Vernon.*] Do you mean that, supposing 10,000 tons of coal are to be sent to Hitchin, that then the railway would charge a proportionately higher sum for that than they would charge for 100,000 tons sent to London?—If you sent down 10,000 tons from London to Hitchin, and 100,000 tons from the north to London, you would be charged a higher price to Hitchin than to London.

673. Because Hitchin, only wanting a smaller quantity of coals, it is not worth the while of the railway to take that small amount of coals at the same price at which they would take the larger?—No, not for that reason.

674. *Chairman.*] Is what you mean to say, that the railway company charges more for coals at Hitchin per ton than they do at King's Cross?—Yes.

675. Supposing they supply the same quantity to Hitchin as to London, do they make a higher charge in Hitchin than in London?—They do, because there is no competition at Hitchin; when they come on to London they come in competition with sea-borne coals.

676. Take Welwyn, which is nearer London than Hitchin; are you aware, at this moment, that coals supplied by the Great Northern do enter into competition, and have, to a certain extent, thrown out the sea-borne coal at Hertford?—Yes, I believe so.

677. Do you mean that they charge a higher price for their coals at Welwyn, which is 25 miles from London, than they do at London?—I do not know the price of coal at Welwyn, but I presume they do.

678. And yet they are able to compete in Hertford with the sea-borne coal?—Yes.

679. *Mr. Headlam.*] Now, how far does the drawback interfere with the sea-borne coal in competing with the inland coal in the districts surrounding London?—It assists us in competing with them.

680. But supposing there was no duty in the Port of London, do you think you would be in a better position to compete with the inland coal at Hertford than you would be at present?—I think we should; I think if trade was free we should be better able to compete with them.

681. Perhaps you will explain in what way?—I mean the payment and collection of the dues fetter the trade; we cannot get the coals as freely transmitted as we should otherwise do.

682. Is not this the mode by which the inland coal comes into competition at a place like Welwyn: that the railway charges a small sum for carrying it downwards there from the north, and charges a larger sum for bringing coal from the Port of London northwards; is not that the case?—I do not know very well about Welwyn, how it is supplied.

683. What would be the practical effect of the competition between sea-borne coal and the inland coal by the destruction of the duty?—I think we should then be upon an equal footing; the inland coal being exempted also.

684. Yes.—We should then benefit by being free to send any quantity, a truck load at a time.

685. *Chairman.*] With regard to the best coals, your better quality would come in to give you a monopoly, and drive away those other coals?—I do not think we should drive them out. I believe the trade has settled itself into this: that there is a certain consumption for best coals, and a certain consumption for second class or inferior coals. If you begin to push one more than the other, then you can only do so by a sacrifice of price. I have no feeling of hostility to the inland coals. I believe that is the way in which they would settle down, whatever the competition might be. I think there would be a certain amount of consumption for the best, and a certain amount for the second or inland coals.

686. Can you give any idea of what would be the probable increase of consumption in the London district, consequent upon an abrogation of the duty?—I have not made any estimate of that.

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687. The price of coal has diminished very greatly within the last four or five years?—It has, very much.

688. What, as between now and five years, should you say is the amount of diminution of price?—I should think it is 25 per cent.

689. And what taking 10 years?—Ten years would be, I should say, about 30 per cent.

690. What has been the increase of consumption consequent on the diminution of 25 per cent.?—The increase of consumption has been very considerable in some places. I speak not of the price of coal in the north, but in the districts through which the railway traverses the reduction in price has been 100 per cent. In Hitchin, and that neighbourhood, I suppose coals were selling at 36 s., and now they are selling at about 18 s.

691. The question referred to the London district, which would be the only one affected by the abrogation of the duty; what should you think would be the increase of consumption, consequent on the diminution of price 25 per cent. in the last five years?—I could not very well state the figures.

692. The amount of the duty now is 13 d.?—Yes.

693. Would not the price to the consumer be increased a little more than 13 d.?—Not very materially.

694. Supposing the duty remitted, would the consumer get the advantage in price at once?—I have no doubt of that, the competition being so great now.

695. Sir H. Meux.] To the amount of the whole duty?—To the amount of the whole duty; no doubt of that.

696. Sir J. Walmsley.] You have stated there has been in the last five years a reduction of from 25 to 30 per cent. in the price of coal in this district of London; can you tell the Committee what has been the cause of that reduction?—I think, in the first place, the collieries are worked much cheaper than they were formerly; the application of machinery has enabled the coalowners to work the collieries cheaper, and the public has got the benefit of that. There has been a very great competition in the trade; certainly the profits have been very meagre; on the last 10, 12, or 15 years, generally, it has been a losing trade.

697. It has arisen in some degree from improved machinery, not applicable to the getting of coal, but to the raising of coal?—Both getting and raising.

698. You have stated that the reduction was greatly attributable to competition; perhaps you will give an answer to the point, from whence has that competition chiefly arisen?—Amongst ourselves; it was before the inland coal came in; and since the inland coal came in, we have had another struggle with competitors.

699. Then the chief bulk of the inland coal; and the increase of it, within the last five years, has been one of the principal causes of the reduction of price in the metropolis?—To a certain extent; no doubt the inland coal has cheapened the coal in London, and that class of coal.

700. Has it not done more than that; has it not caused a steady trade in coals, and with less fluctuation in price?—No, I think not; the price this last winter, for instance, has been more fluctuating than it has been some seasons; it very much depends upon the seasons, and the supply.

701. Mr. Vernon.] What is the amount of inland coal; is it a one-tenth or one-eleventh of the amount of sea-borne coal?—It is about one-fifth, and increasing very much.

702. Sir H. Meux.] The inland coal is still increasing?—Yes.

703. Sir J. Walmsley.] Do you inform the Committee that there has been much reduction in the price of getting coal, in the Midland districts, within the last few years?—I should think that the reductions which have been carried on in the Northern, will have reached the Midland districts.

704. Do you speak of your own knowledge to that fact; for instance, taking Leicestershire or Yorkshire, do you think there has been any material decrease in the price of getting coal for the last few years?—I think there has; the only colliery that I have examined in Derbyshire, was the Duke of Devonshire's. I think the cost of raising the coal there must have been cheapened very considerably within the last eight or ten years.

705. Is the price of coal from the pit's bank, at this moment, in any of the Yorkshire, Derbyshire, or Leicestershire collieries, less than it was five years ago?—At present the price is very much affected by the demand for it in the iron

iron districts and in the manufacturing districts; there has been rather a scarcity of coal about Birmingham and Manchester, and that has spread itself into the Derbyshire and Yorkshire districts.

706. But your answer would imply a greater decrease in the cost of getting; now is that the fact?—I do not know as to the price very well; how the price is now, compared with what it was eight or ten years ago in Yorkshire and Derbyshire.

707. Do you know that any railway company sells coals on their own account but the Great Northern?—No, I think not.

708. Do you know that they are?—Yes.

709. You know that of your own knowledge?—Yes.

710. Do you know whether that is in accordance with their Act of Parliament?—I have some doubts of that; I have seen the certificates made out by the railway company. I believe that some opinions have been taken about it; it is certainly a very injurious thing to the coalowners.

711. Then your opinion is, that they are acting in contravention of their Act of Parliament?—I cannot say that.

712. *Chairman.*] You state that it has been prejudicial to the coal owner; do you not consider that it has been for the benefit of the public at large?—No, I do not. I think if they were to throw the stations open to the coal owners generally, that the public would be benefited by it, because there would be more competition. The fact is, the Great Northern Company charge a very low rate for the conveyance of coal; and, I think, they get something out of the sale of the coals; for instance, at some of the stations, where there is no competition, they get a considerable profit by the sale of the coals, as at Hitchin and other places, more than they do in London.

713. Can you state what the price is in Hitchin as compared with London?—No; I think at one time, when they were selling coals at 17 *s.* in London, the price at Hitchin was about 20 *s.*

714. *Mr. Headlam.*] Will you explain how the railway selling the coals operates on coalowners?—It is a complete monopoly in the hands of the railway company, and they can exclude any person; they may take one person's coal and refuse another person's.

715. Do they refuse any coalowner who wishes to send coals upon his own account to sell at Hertford; for instance, upon paying the freight?—I can only say that I have not sent any.

716. *Sir J. Walmsley.*] Would not your answer to that question be simply this: that the low price at which they sell their coal in London, only receiving tolls and no profit, absolutely excludes other coaldealers from entering into that trade?—Yes.

717. *Mr. Headlam.*] Do you think they would throw any obstacle in the way of a coal-owner importing coals to Hitchin upon his own account?—The railway companies, first of all, make it a rule that you must send a very large quantity along the line; 25,000 tons is the minimum quantity. Now that is a very large quantity for one person; they certainly have sent no Durham coal along the line except Mr. Pease's.

718. Are you aware of any instance of a coal merchant proposing to supply any station on the Great Northern with coals, which they have refused to agree to in any way?—I am told by Mr. Plews, the agent of the persons of whom I purchased the Tees Walls End coals, the Messrs. Backhouse, that he made application to the company, and they refused. I believe there is no doubt of the fact, that they do refuse to allow any person to send coals except through them. They purchase the Durham coal at York; and in the negotiation which I have been engaged in myself with them, with reference to taking coals upon the line, the negotiation rests upon the price of coals at York.

719. *Mr. Ewart.*] Did you state that the Great Northern Company not only restrict the carrying of coal out of London, but also restrict it coming down from the north?—They purchase the coal at York from the Durham district, and they sell it themselves.

720. *Mr. Vernon.*] Was there not a difficulty on the part of the Great Northern Railway in getting a supply at low prices from the pits at which they used to be supplied, which forced them to make some other arrangements with another pit?—I believe a few months ago the Yorkshire coalowners, Lord Fitzwilliam and some others, raised the price of coal 6 *d.* a ton. I believe

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the railway company refused to send the trucks to Lord Fitzwilliam's collieries, and, of course, the works were put a stop to. Then they applied to some other person to supply them; I believe that person ultimately refused to supply them, and then they were obliged to pay the increased price.

721. Was not then the result of these negotiations, to a certain extent, a cheapening of the price, and so far a benefit to the consumer; did they not come to some terms, by which they got the coals at a lower price than was endeavoured to be exacted from them?—No, the same price.

722. Are you quite sure that is the case?—Yes.

723. Was not an arrangement made with certain coalowners on that railway, for the purpose of securing coals at a low price, in order to compete with and keep down the price at Lord Fitzwilliam's or other collieries?—No, I think not; I think it was only when they attempted to force the Yorkshire coalowners, including Lord Fitzwilliam, into terms, not to raise the price of the coals. But I think the person whom they wanted to supply them, when he knew of the circumstances, refused to let them have the coals. Then they came back to Lord Fitzwilliam, and the other Yorkshire coalowners, who put on the additional 6*d.*

724. Was there not an opinion among the workers of these coal-pits that they would be able, by the Great Northern being the most convenient mode of access to London, to get the monopoly, and so raise the price on the railway?—No, I think not. I think the increased price was justified by the increase of wages that they had to pay.

725. Are you not aware that there was considerable difficulty in supplying the London demand by the railway?—I think there was; I think it is limited in the first place very much to the ability to work coals in that district, and then it is limited by the fact that it comes really to one point in London, and that they cannot without a great expense spread the delivery over the whole of it.

726. Assuming that, your case is, that railways should make certain regulations with regard to the quantity, and as to the delivery of coals which should be consistent with the safety of the railways?—I think they ought. It is quite right that they should make any regulations with respect to the transmission of coals; but still, I think, railway companies should not become merchants. I do not object to them making any arrangement for the transmission of the coal, but I do object to railway companies becoming merchants.

727. You suggested, as one reason for abolishing, or reducing the coal duty, that the low price coal might be brought in?—Yes.

728. Would it be worth sending that unscreened coal at the cost of a half-penny a ton per mile by the railway?—I think it would not. It applies more particularly to the coals sent by sea. I do not know that there is much of the very small coal sent by railway.

729. Do you think it would be worth while to get rid of this refuse stuff by railway?—I do not think there would be much come by railway; there would be a good deal by sea.

730. You do not think there would be any come by railway?—The dues would operate against it very much by railway, coming into the city of London.

731. Then, in fact, you consider that the amount that would have to be paid per mile, per ton, would be heavier than the dues and other payments made by sea?—What would operate partially against that is, that the Yorkshire coalowners have a better demand for their small coal for manufacturing purposes in the vicinity of the collieries than there is in London. Now that is not altogether the case with sea-borne coal. There are thousands of tons of the sea-borne description of coal burnt in heaps, entirely consumed. You never see a burning heap of coals in Yorkshire. The manufacturers in the locality take off that low description of coals. It would not be their interest to send a long distance, and get a less price for it.

732. Your objection to the present system is, that the proprietors of the plate glass works, for instance, consume at present the low priced coal?—They do so, in the first place, for cheapness; and next, that it is the description of coal that suits their purpose.

733. It appeared to me by your answer that you intended to say they would be able to get the superior coal?—They would get the same coals in a better condition.

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734. *Chairman.*] An abundant supply?—Yes.

735. You were understood to say that this tax of 13 *d.*, being levied upon this indifferent coal, although it suits their purpose, presses very naturally heavy upon them?—No doubt.

736. And if it were taken off, they would be able to employ a large quantity of coal in a better condition?—The consumption would be increased.

737. *Mr. Headlam.*] Would they be able to produce the article they make there so cheap, as to be able to compete with foreigners?—No doubt they would be better able to compete.

738. *Mr. Vernon.*] At what price can you sell these Wallsend coals, which come by railway to London, at the railway station?—There are very few which come to London at the railway station; but they would be sold at the railway station at about 18 *s.* a ton.

739. How much would it be at the pit's mouth?—About 6 *s.* 6 *d.* a ton.

740. Then the conveyance would be about 12 *s.* or 13 *s.* more, at a halfpenny a ton?—Yes; including the city dues, the 13 *d.*

741. Then that coal would not be sold under about 22 *s.* a ton at that rate?—No; about 20 *s.* 6 *d.*; they would add about 2 *s.* 6 *d.* to it; such coal is now selling in the market at 18 *s.*

742. Then, if a large quantity of coals is sent by the railway, it is not charged a halfpenny a ton?—There is no case that I know of in Yorkshire and Durham where it is charged less than that. I believe there is some Derbyshire coal; Mr. Barrow's coal; and Clay Cross coal, the owners of which had some contract that if there were a certain quantity sent, the price would be reduced.

743. *Chairman.*] You stated that the Great Northern would not carry less than 25,000 tons; do you know that they have ever refused to carry a less quantity than 25,000 tons?—Yes, I understand they consider that necessary; they say, for one colliery, they should at least have 25,000 tons. The York and Berwick do the same. And all these coals must pass over the York and Berwick.

744. *Sir J. Walmsley.*] That is, they carry 25,000 tons a certain distance?—No. If I go to the York, Newcastle, and Berwick, wishing to send coals to London, or along the Great Northern, they say, "We will not do that, unless you agree to send 25,000 tons as the minimum quantity."

745. But then they say you must send them a certain distance, if they send 25,000 tons at a less price?—No; they do not make any stipulation as to distance.

746. Apply that to the North Western, for instance; their quantity is now 25,000 tons, I think?—I do not know; I understood that their rate depended upon the quantity.

747. But not less than 25,000 tons?—I do not know that.

748. *Chairman.*] Taking Hitchin, it is not likely that any one there would give an order for such an amount as 25,000 tons?—That would be spread over the whole line.

749. Do you know of your own knowledge that the Great Northern Company sell coals on their own account?—I made inquiry some months ago at Hertford, of a coal-merchant there, and he furnished me with the certificates and invoices of the delivery of the coals from the railway company to the merchant, and these were made out in the name of the company.

750. What is the price of your coal at York?—Mr. Pease's price is 8 *s.* 6 *d.* I have offered to supply Tees Wallsend at 9 *s.* 6 *d.* It is a better quality of coal by a shilling a ton.

751. Yours is a shilling a ton higher, then?—Yes; I have offered to supply another description of coal at 8 *s.* 6 *d.*

752. *Sir J. Walmsley.*] What is the distance?—One hundred and seventy-six miles.

753. And the tonnage?—A halfpenny a ton. The dues are 8 *s.*, and then the city due is another shilling.

754. *Chairman.*] Can you state whether the Great Northern Company has charged for the carriage of coals, only plus the price they have to return to the coalowner?—I think the price in London is the price, in the first instance, of the coalowner, to which add 8 *s.* for railway dues, and 13 *d.* for the city dues. It does not appear that there is any profit made by the Great Northern Company upon the coals sent into London, but I presume there must be at some of the

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the stations short of London, because there they charge a higher price for the coals.

755. Is their profit, then, upon the carriage?—Yes.

756. That would be a legitimate profit for a company whose business it is to convey goods, would it not?—Clearly; any profit upon the dues, of course, is a legitimate profit; but I think, as I said before, it is injurious to the public that they should be merchants.

757. Mr. *Headlam*.] Do you say that the property of the coals goes from Mr. Pease in York, and that they are sold in London as the property of the railway company?—Mr. Pease receives payment for the coals at York, and he states he has nothing whatever to do with them afterwards.

758. So that when they are sold in London, if they are sold at more than 8 s., in addition to what they gave for them to Mr. Pease at York, it is profit to the railway company?—No doubt.

759. So that, in fact, they are not merely paid for the transit of the coal upon the line, but they are speculators in the coal itself?—Yes.

760. And, as far as you know, their object is to carry on the whole trade in that form?—Yes.

761. Both with respect to London and the intermediate stations?—Yes; they have an agent at Doncaster, who is the coal traffic manager; they fix the price they charge to the public at all the different stations; the coalowner has nothing whatever to do with it, and the same with the Yorkshire coals.

762. And the same principle prevails on the railway from York, that the railway company purchase it, and charge their own price for it afterwards?—Their railway commences near York.

763. With respect to Mr. Pease, you say the company become entitled to the coal at York?—Yes.

764. With respect to the coal that comes into the railroad station at York, the same principle prevails?—They purchase the coal, in that case, at pits in Yorkshire.

765. Then, is it your opinion that it would be better both for the public and the coalowners that that system should not be continued?—I do think so. I think a system by which each coalowner has an opportunity of selling his own coals is more beneficial to the public than putting the sale in the hands of the railway company.

766. Do you think the trade ought to be carried on by every coalowner himself providing coals, paying the railway dues, and continuing the proprietors of the coals, until they are sold at the respective stations on that railway?—That is my opinion.

767. *Chairman*.] But, practically, every railway company has only a certain number of coal trucks?—Yes.

768. Do you not think it is quite possible, even then, that a railway company might show favouritism; they can only send a certain number of coals in the course of the year; would they not be quite as liable to give the benefit of that coal trade to any individual, or any two or three, as keeping it to themselves?—No doubt it is in the power of the railway company to do it; I believe we are endeavouring to get something done in the amalgamation committee in that respect; but we do not find practically that there is any favouritism. On the York, Newcastle and Berwick, where there is a very large coal trade, and on the York and North Midland Railway, that system is carried out, and the coal-owners are perfectly satisfied with it, and have nothing to complain of.

769. As regards the consumer, you do not think the Direct Northern, carrying the coals in the way they do, that the consumer is benefited by it?—I think not; it is a complete monopoly in the hands of railway companies; they can charge whatever they like at the stations, and as they profit by an increase of charge, of course they do that to the utmost extent short of fettering the traffic.

770. Can you give the Committee any information with respect to the question of colliers; can you state whether the number of colliers building is increasing or diminishing owing to any circumstance?—At present there is a stop put to the building of collier vessels, owing to the very great demand for large vessels, foreign. At Sunderland, which was a great place for building collier vessels; there were always about 80 or 90 ships on the stocks at a time; I believe there

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there has scarcely been a collier built for these last two years ; there is a larger class of vessels building for the foreign trade.

771. You do not wish the Committee to understand that that is owing in any way to the competition of coals brought inland by the railroads, but you say it is owing to the demand for larger vessels for the foreign trade?—It is.

772. Has the freight by these colliers increased?—It has this year ; the freight this year has averaged a shilling a ton more than last year.

773. Would not that be caused to a certain extent by the fluctuation in the price of coal?—Yes, and by the demand for shipping.

774. Sir J. Walmsley.] You have stated that Mr. Pease is selling his coals at 8s. 6d. per ton?—At York.

775. And that you could afford to sell a better quality at 9s. 6d. per ton?—Yes.

776. Are you able to state what the Great Northern are selling such a quality of coals for, if they do sell such a quality of coals, exclusive of the delivery, which we will take at 2s. 6d. per ton?—I do not know the price at this moment ; I think it is 18s.

777. Chairman.] That is, delivered at 18s. ?—They would not be Mr. Pease's coals.

778. Sir J. Walmsley.] What is the price, delivered to the consumer, of the best quality of coals sold by the Great Northern?—I should think 20s. 6d. ; but it would probably be better to get that from some other gentleman.

779. Taking it at 20s. 6d. ; if we deduct 2s. 6d., which is the cost of delivery, that would leave 18s. ?—Yes.

780. Now, you say that Mr. Pease sells his coals to them at 8s. 6d. at York? Yes.

781. And that the dues to you, if you had to send them from York, would be 8s. ?—Yes.

782. How much would your waggons cost you?—That includes waggons.

783. The 8s. includes waggons from them?—Yes.

784. Then your dues would be 1s. 1d. ?—Yes.

785. What would your wharfage be?—I think they charge 6d. for wharfage.

786. That is 18s. 1d. ?—Yes, 18s.

787. They are themselves selling at 17s. and 18s. ?—I think the price at the wharf, not delivered, is 18s.

788. Then that totally excludes, by 1s. a ton, any coal that can be sent in that way?—Yes.

789. Then the price delivered in London totally excludes your coal from being sent on their railway, at their tolls, and in their waggons, by 1s. a ton ; is it not so?—No ; it is a lower price than my coals can come at ; but my coals are worth 1s. a ton more in London ; for instance, Mr. Pease sends the same coals by sea as I do. They do not, when they come to the London market, fetch within a shilling a ton of the price of Tees ; but my coals would be one shilling dearer, and they are more than one shilling better.

790. The answer at once would be, your coals being so superior to Mr. Pease's and the others, that you would be able to get a larger consumption?—I think so.

791. Then this is your real objection to selling coals by the Great Northern?—I do not think there is any objection to selling it, except that they will not give the 9s. 6d. for it.

792. Then your wish would be to send your coals and compete with them, if they were to allow you?—If I could get the price, I should send them.

793. Mr. Ewart.] But if you were to get the same price, you cannot send them now?—No.

794. Sir J. Walmsley.] From your general knowledge of the coal trade, are you not able to give the Committee a great deal of information as to the area of the coal fields in Yorkshire, taking the second quality of coals, and, also, with regard of Derbyshire and Leicestershire, which are the three great counties from which inland coal is derived for the supply of the increasing population of the metropolis?—I am not prepared to do so at present ; it requires a calculation. If the object of the question is to ascertain what the duration of the supply of coals will be, I think it will go on for 500 years.

795. That answer, as to 500 years, would entirely depend on the quantity consumed during those 500 years?—It would.

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796. Have the coal fields of Yorkshire, Derbyshire, and Leicestershire, within a few years, been greatly developed, and are they capable of very much greater development?—I should think they are capable of more development, but, practically, there will only be a certain amount of consumption for that description of coal, so long as the Durham coal fields supply the best coals; for instance, I think the whole of those coals sent to London are house coals. I think the consumption of house coals of all descriptions is something like 1,200,000 tons in London; it may be 100,000 more or less. A portion, probably half of that, is best coal, superior in quality to Yorkshire coal. If you press the supply beyond that, you can only do it by bringing the price down below what would be a paying price to the coalowner.

797. Then, again, is there not a considerable consumption of coals in the districts of Yorkshire and Derbyshire for making iron, and other purposes?—Yes, there is.

798. So that, in fact, the coalowners of the north have no real grounds to fear that the quantity of their best coals which they may henceforth send to London will be material; diminished?—I never had any fear, if we have fair play; I mean, if the charges are taken off us which are not borne by the inland coals, that there will be an overwhelming consumption for the best Yorkshire coals.

799. Now could you give any idea as to the area of those two coal fields?—I could do so. The Yorkshire coal field does not supply any gas coal; it does not supply any steam coal and coking coal; all these descriptions of coal, is out of the limits of transmission to London.

800. Mr. Ewart.] When did the inland coal begin to compete with sea-borne coal?—As soon as the Great Northern Railway opened.

801. Not before?—Not to any extent.

802. Had the price of coal fallen anterior to that time?—Yes.

803. Had your cheaper machinery, and the means of reducing the cost of production, that you have already referred to, before the railway competed with you, reduced the price of coal?—Yes.

804. How much had it been reduced?—I cannot tell at this moment.

805. But the material reduction has been since the opening of the entire country by the railway?—I think it has been diminished more since the Great Northern has been opened than it was before.

806. Chairman.] Then summing up your evidence as regards the duty on coals, do you wish the Committee to understand that, in your opinion, the coal tax affects the trade of the metropolis, especially as regards the small coal used in plate glass works, and other smelting trades where coals are used?—Yes, that is so. I think it operates as prejudicially as any tax does upon the consumption, and I believe the amount is more than the average profits the coalowners have made within the last 10 years.

807. And as regards the drawback, although it has had practically a good effect in some cases, yet you consider the working of it might be improved, especially with reference to the necessity of employing men to weigh?—I think the trade is very much indebted to Mr. Scott for the manner in which he has carried out the whole affair. I do not know whether it is incidental to obtaining correct returns of the drawback, that those regulations should be carried out, but I think the meters should be paid, not by the coalowners, but by those who get the tax. Then I think it is a very great hardship that we should be saddled with 4 *d.* upon coke in addition.

808. Sir H. Meux.] What was the price at Hitchin, three years ago?—I should think before the opening of the railway it was 35 *s.* or 36 *s.*

809. What are they now?—About 18 *s.*

810. That alteration has been produced entirely by the opening of the railway?—Yes.

811. Chairman.] What is your complaint with reference to the drawback upon coke?—The objection is, that we do not obtain the whole of the drawback upon coke; we only obtain two-thirds of it.

812. The difference between 9 *d.* and 13 *d.*?—Yes.

813. That difference going to the fund created by this coal tax?—Yes.

814. Mr. Alderman Cubitt.] How much is the drawback on coke?—It is 1 *s.* per ton; but then, in order to obtain a ton of coke, you must pay the duty on a ton

ton and a third of a ton of coals, because a ton and a third of coals only makes a ton of coke.

815. Coke loses a third in weight?—Yes, about that.

816. Sir *J. Watmsley*.] Is there any other mode of conveying coals into the interior from the Pool, besides that of the railways?—Yes, it is conveyed from the Pool by barges, as well as railways.

817. You know the River Lea?—Yes.

818. Is there a large quantity conveyed along the River Lea into Hertford and other places?—Yes.

819. Do those barges go alongside the colliers?—Yes.

820. Does the River Lea compete successfully with any railway?—It competes with the Eastern Counties.

821. It is able to compete successfully with any of the railways by means of the barges going alongside the colliers; and therefore, so far you would not be injured by the greater amount of toll upon the back carriage than that which is charged in other ways?—I do not know the precise quantity that is taken up the River Lea at present. Mr. Bell, who conducts the traffic, would be able to inform the Committee as to that.

822. Sir *H. Meux*.] Is not carriage by canal invariably cheaper than railway carriage?—It is higher than the Great Northern.

823. By the canal?—Yes.

824. Sir *J. Duke*.] But, practically, with reference to a former question, do not the railroads go alongside the colliers too?—The railways do.

825. Mr. Alderman *Cubitt*.] What is the general opinion of the trade with regard to the operation of the Coal Act of 1851 allowing drawback?—I think it is favourable.

826. Is there any desire in the trade to repeal the Act?—Not the least; the desire is, that the whole dues should be repealed. That Act has operated beneficially upon the trade.

827. *Chairman*.] That means the coal trade?—Yes.

828. Mr. Alderman *Cubitt*.] With regard to coke, you feel it to be a grievance that you are only allowed weight for weight in the drawback upon the coke, whereas it takes a ton and a third of coals to make a ton of coke?—Yes, we say that the drawback ought to be on the quantity of coal consumed in making the coke, and not on the coke.

829. Would that make any great difference?—It would be a benefit to the coke burners within the limits of the City.

830. Where are the coke burners?—I myself am concerned with two extensive ones, one at Blackwall, and the other near to Bow.

831. Sir *J. Duke*.] You have stated that you do not mind competition in trade if there is anything like fair play?—Yes.

832. Do you think it would be disadvantageous to the coal trade of Northumberland and Durham if the railway City dues were taken off coals coming by railway?—I think it would be very disadvantageous to the coal trade of Durham and Northumberland if it were taken off inland coals, and not taken off coals coming by sea.

833. *Chairman*.] The increase of quantity would not make up for that?—Certainly not; I think, whatever is done must be done generally, and applied to both.

Mr. *Harry Inskip*, called in; and Examined.

834. *Chairman*.] ARE you a resident in Hertford?—Yes.

835. Are you carrying on business at Hertford?—Yes; seed-crushing.

836. Are you a consumer of coals in your district?—Yes, rather largely.

837. Has the town of Hertford always been taxable with the City coal dues?—I believe so; always.

838. Can you give the Committee any information with reference to the town of Ware; the town of Ware is outside the limit of the area of taxation, is it not?—It is; Ware is without the circle.

839. And therefore coals coming from the port of London to Ware receive the drawback from the City?—They do.

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840. What is the distance between Ware and Hertford?—About two miles; not so much by the rail or the river.

841. Then coals consumed in Hertford, which is two miles from Ware, have the City dues to pay, whereas coals consumed at Ware, which is two miles further off, have the City dues remitted by the drawback?—Yes, exactly so.

842. Can you state what the effect of that is as regards the consumption of coals in the town of Hertford?—It very much reduces the consumption; in fact there is scarcely any brought there except for the consumption of the town.

843. Does the coal brought by the Great Northern Railway to Welwyn compete also with the sea-borne coal in Hertford?—Very much indeed; we used to serve the district in the neighbourhood of Hertford for a long way round previous to the opening of the Great Northern Railway, and now, of course, we are closed up, being on the very outside of the circle; in fact we are far beyond it. You cannot get coals from London to Hertford by less than 25 or 26 miles by the rail and 29 by the river; you cannot get coals by any nearer distance.

844. Can you state whether the Act to which allusion has been made, the 14th & 15th Victoria, called the "Direct Line Act," in which those words are, had any effect upon the supply of coals to Hertford, and the price in Hertford?—Yes; it has raised the price 1 s. per ton.

845. Then the effect of that Act upon the town of Hertford was to increase the price of coals?—I do not know that it increased the price, but it allowed the price to remain 1 s. higher there than in any other place without the dues; for instance, Ware, where coals are obliged to come, it is out of the city dues district. Ware is two miles from Hertford, therefore we consider Hertford is the exception, and a very hard case indeed.

846. Do you say that coals going by railroad from London to Hertford must go through Ware?—They must.

847. When at Ware they are free to receive the drawback; they have paid the duty originally in London, but they get taxed again on coming into Hertford?—Yes; it is very injurious to the trade of the town, and interferes very much with the labour at Hertford.

848. Can you state whether there has been any agreement, or any understanding, come to between any parties in the town of Hertford and the City Remembrancer, or the solicitor to the Treasury, with reference to Hertford being made free of this toll?—Yes, there were several meetings at Hertford on the subject, and a meeting of the town council; and a deputation was sent from the town council to wait upon the City officers, and I believe the solicitor to the Treasury. I was not one of the deputation, and therefore I cannot say what passed; but it was understood, after several meetings, that the duty would be taken off; and at last there was a report in Hertford, and the rejoicings were general, that the duty was taken off.

849. Is there not a Bill before the Committee of this House with reference to the River Lea Company?—I believe there is.

850. Are you aware that there was a clause in that Bill to exempt Hertford from the duty?—Yes, I saw it; that came before me as one of the town council of Hertford, and I read it.

851. When that clause was inserted in the Bill originally, was there any understanding in the corporation of Hertford that it would pass through Committee with the consent of the solicitor of the City?—I cannot say; I only know it from report. It was reported that it required an Act of Parliament to exclude Hertford from the tax. That clause was put in by the suggestion of the council. I believe the clerk to the trustees of the River Lea proposed that they should get over that difficulty by inserting this clause for them in their private Act.

852. So as to save the corporation of Hertford the trouble of getting an Act on purpose?—I believe so.

853. What became of this unfortunate clause?—I understand that they opposed it, and erased it.

854. Who will be able to give any positive information on that?—Mr. Marchant, the clerk to the trustees of the River Lea. He is in town, and knows the

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the whole of the particulars about the boundary, and everything of that sort. All I have said is from report.

855. As a merchant and trader in the town of Hertford, you complain of the fact that the town of Hertford should be liable to this tax?—I think it is an exception to any other place I have heard of; we are 26 or 27 miles from London, and yet we are considered within the dues.

856. The area of taxation is supposed to be 20 miles as the crow flies?—No one can bring coals any shorter distance; there is no way of conveying them less than 25 or 26 miles. I believe it is 26 miles.

857. Are there posts put up on the roads between Hertford and London?—There is a granite column, put up, I believe, by the corporation of London, within these 12 months.

858. Since the Act?—Since the new Act. It is quite new. We did not know what it was put up for in Hertford.

859. Are there any bye-lanes, that you are aware of, by which you can evade the vigilance of these gentlemen?—I do not know that there are any lanes by which coals can be brought without going past that stone.

860. There are no bye-roads into Hertford, that you are aware of?—No; there is the direct road from Ware to Hertford, and there is the river and the rail.

861. Sir *H. Meux*.] Do the coals which come by the Great Northern pay the tax equally with the coals which come through Ware?—If they come past the boundary mark on the rail. Welwyn is out of the district, and Hertford is in.

862. Do the coals which come from Welwyn to Hertford pay the tax?—I do not know that any have been fetched from there, because if they came into Hertford they would be considered liable.

863. *Chairman*.] Does the boundary of the area of taxation take in a part of Hertford, and not another part, or does it take in the whole town?—I cannot tell exactly; I know it comes to within a stone's throw of my mill and the gas-works; they are both in.

864. Is there any mark or post put up by the city of London on the road between Hertford and Welwyn?—None whatever, that I am aware of.

865. Then the coals coming from Welwyn can come that road without being taxed?—Yes, unless they were interrupted by some persons stationed on that road.

866. Is the town of Hertford supplied with coals by the River Lea?—Yes; they come also by the Eastern Counties Railway; I believe they come half by rail and half by barge.

867. Can you tell what the expense is per ton by the River Lea, and by the rail to Hertford?—There is very little difference; I think about 4*s.* each per ton by rail and by water. We have ours by water, because we empty them from the barge into the mill, which is on the banks of the river.

868. Sir *H. Meux*.] Is the price the same by barge as by rail?—Yes; we bring no more coals into the town than we actually want; people have to pay this 13*d.* a ton duty, and they will not send their corn or their goods to Hertford in consequence of being able to get their coals at Ware at 1*s.* a ton less; and they do not like to go back again empty.

869. They get their back carriage?—They get their back carriage in coals, and so they go to Ware in preference to Hertford.

870. *Chairman*.] Do you consider that this tax materially affects the town of Hertford?—Very materially indeed, because we are 26 miles the shortest way, and yet we are included in the duty.

871. Mr. Alderman *Cubitt*.] The town of Hertford would not have been in a worse position now than it has always been if it had not been for the Act of 1851, which allowed the drawback?—We should not have been in a worse position; it was not felt then, because the duty upon coals was levied upon all coals that came out of London, wherever they went to.

872. Then the injury which has been inflicted upon your town arises from the advantage which is derived by Ware?—Not exactly Ware.

873. Mr. *Vernon*.] By your neighbours generally?—The Great Northern brings coal close up to the borders of the circuit, without duty; consequently, they come to the very houses of our town. We should sell a great many coals if we were allowed to bring them in without the 13*d.* duty. The sea-boarne
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coals we get from London are preferred before the coals that come up by the rail.

874. *Chairman.*] In short, the tax prevents a trade in coals in Hertford?—And where the boundary is.

875. Mr. *Vernon.*] The town of Hertford would be quite satisfied if the line was fixed at 18 miles instead of 20?—I do not know.

876. Sir *H. Meux.*] Before the Act of 1851, and before the Great Northern Railway opened, could coals be brought in without paying the London duty?—I do not know at all how that is. Mr. Marchant, the clerk to the trustees of the River Lea, will give you every information. I merely came up here to-day because Hertford should have a voice in it. We expected that we should get our reduction in another way.

877. *Chairman.*] Was it your wish to be examined; because it has been generally understood by the corporation of the town of Hertford, and the leading men of the trade, that there was an intention on the part of the Government and the city to allow Hertford to be free of this tax?—Certainly.

878. And that is only owing to this clause being expunged from the River Lea Bill, that you have opened your eyes to the fact, that you are not to be free?—Exactly so.

879. In consequence of that you came to me and requested to be examined to-day?—Entirely.

880. There is great disappointment, is there not, in the town of Hertford, in consequence of what they consider the misunderstanding?—We should have made a very great stir about it, if we had not expected that we should get it out of the River Lea Bill, but we find we have been deceived.

881. Mr. *Vernon.*] Has the town of Hertford much communication in the way of trade with London?—Very great.

882. Is there much traffic by carts and waggons?—There is the rail and the river; I should not think much.

883. By carts and waggons; the question referred to the high roads?—There is clover, hay, and straw.

884. And fruit?—And fruit. I think the principal part of the flour and malt, and everything of that kind, heavy and bulky goods, goes up by the rail and the river.

885. Is there not a very considerable communication, in the way of trade, between Hertford and London, by waggons and carts, and ordinary conveyances?—I do not think there is a great deal.

886. *Chairman.*] Do they not send fat lambs to Smithfield Market?—Yes.

887. Do not the fat lambs generally go by lamb carts?—They do in some districts. I think they send some by rail.

888. So far, Hertford would be interested in the improvement of the metropolis?—Yes.

889. Hertford is connected with the trade of the metropolis, and, being so connected, is it not interested in the thoroughfares of London being in good repair and in good order?—We do not use the London thoroughfares much; the people of Hertford come to Mark-lane as much as any town in England of the size, once or twice a week.

Mr. James Renat Scott, called in; and further Examined.

Mr. J. R. Scott.

890. *Chairman.*] IS there any portion of your evidence given the other day that you wish to add to?—There is one answer I should wish to alter; I did not completely understand the question as put at the time.

891. Which is the question?—It refers to the question whether there is any place that is taxed where railway coals having gone out, are afterwards brought in again. That refers to the town of Hertford, where there happens to be a bend, and the railway extends half a mile beyond the distance of 20 miles. The coals from the Port of London are coals from the inland counties, and must necessarily go out, through the town of Ware, before they come in again to the town of Hertford.

892. Can you state, with reference to the town of Hertford, whether the whole of the town is included in the area of taxation, or only a portion?—The whole of the town.

893. Then

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893. Then is there any post or mark on the road between Welwyn and Hertford by which the City tax can be levied?—There is none at present, but it is the intention of the committee to place one, for I have found that recently coals from the Great Northern Railway are now brought in small quantities by road, to compete with coals at Hertford.

894. And that power you have under the Act to which allusion has been made?—Exactly so.

895. If it had not been for the passing of that Act, you could not have taxed the coals so coming into the town of Hertford?—The public pleaded that they were not aware of the precise point where they became liable to duty, but the post now indicates that. As it now stands, parties in charge of carts passing cannot plead that they are not aware where the twenty mile boundary commences.

896. Then, at this moment, there being no post of that kind, you have, practically, no means of levying the City dues upon coals which are brought from the Great Northern, at Welwyn, to Hertford?—We have, practically: the arrangements are being made at the present moment; but we do not press the public if there is an excuse made that they are ignorant of the fact as to the precise spot where the boundary commences. It has been my habit, with reference to parties carrying on the coal traffic on the common roads, to supply them with a section of the Ordnance map, marked precisely according to the official map in my office in the Coal Exchange.

897. Then as regards that particular district, the practical effect of your Act of 14 & 15 Vict., will be to extend the area of taxation in this way, that you will be able to tax persons whom you had no means of getting at before?—No, Hertford has invariably paid indirectly the duties upon sea-borne coal, as I stated when I was last examined.

898. Why, indirectly, it is payable within the area of the town?—Not only within the area, but places 15 miles beyond the area have paid indirectly, inasmuch as the buyers purchase the coals in the London port, where they pay the duty. The coal traffic on the Eastern Counties line commenced in the latter end of the year 1850, when they brought about 200 tons. They began to pay the duty about the month of July 1851, I believe, stimulated very much by the fact of the present Act being then about to be brought in to enforce the payment of the duty; but sea-borne coals, as I stated, have, within these last 10 or 20 years, gone down almost as far as Cambridge, and paid the duty to the corporation of London.

899. Sir H. Meux.] Before that Act of 1851, could inland coals come in?—There were no inland coals in that locality; they could if there had been any means, but not without being liable to duty. I would state with reference to the evidence of the last witness, as to the coal traffic of the town of Hertford, that I believe the principal merchant of that town could be brought in evidence to prove that it is not in any way restricted. He pays the duty upon such as are indicated by his map to be within, and he receives a return of the duty upon every ton of coals to be consumed in Ware, or places 10 miles beyond. Mr. Gripper, of Hertford, can give evidence of that fact.

900. Mr. Alderman Cubitt.] Before the Act of 1851, had the duties been imposed in the town of Hertford?—Since 1845 Hertford has been liable to the payment of duty, but inasmuch as from 1850, which is the period when the traffic commenced on the Eastern Counties line, it was only and wholly supplied through the port of London, the question did not occur. Before that year they were paying the duty not only at Hertford but Ware, Sawbridgeworth, Bishop Stortford, and other towns more to the north. The operation of the Act of 1851, brings the rival towns of Ware and Hertford in rather an unfavourable position as regards this tax, Hertford paying the tax and Ware being exempt.

Jovis, 26^o die Maii, 1853.

MEMBERS PRESENT.

Sir John Shelley.
Mr. Masterman.
Sir Joshua Walinsley.
Mr. Ewart.
Mr. Headlam.

Mr. W. Miles.
Sir Henry Meux.
Mr. Lowe.
Mr. Ker Seymer.
Mr. Alderman Cubitt.

SIR JOHN SHELLEY, IN THE CHAIR.

Edward Tyrrell, Esq., called in ; and further Examined.

Tyrrell, Esq.

24 May 1853.

901. *Chairman.*] CAN you give the opinion of the law officers of the corporation in reference to the corporate seal as a collateral security for money borrowed by the corporation?—I have the opinion of the Recorder upon that point. The question submitted to the Recorder was, “Whether the Bank of England, and other persons who have advanced the several sums of 40,000 *l.*, 300,000 *l.*, 200,000 *l.*, and 40,000 *l.*, upon the security of the prescriptive duty on coals belonging to the corporation of London, have any remedy against the other property of the corporation of London in the event of the said duty on coals not being adequate to repay the said several sums and interest?” The opinion of the Recorder is, “I am of opinion that, though the sums raised are specifically charged on the coal duty, yet, in case of the insufficiency of that fund, the other property and revenues of the corporation would, subject to any preceding charges, become liable for the amount remaining due.”

902. Then that bears out what we find in question 559; “Then, in fact, supposing Parliament were to make an alteration with regard to this 4 *d.* duty, there is the collateral security of the corporation seal as a security to those who advanced money;” is that so?—That is so, according to that opinion.

903. On the first day there was a question asked as to whether there was any bond given at the same time by the corporation to the persons of whom you borrowed money, and the answer was, that such a form as you gave them could be produced before the Committee; is that so?—Yes; but it was thought afterwards that we could not properly produce those bonds without having the consent of the mortgagees for that purpose, and the opinion which I have handed in, I think, must give every information to the Committee.

John Marchant, Esq., called in ; and Examined.

Marchant, Esq.

904. *Chairman.*] WHAT are you?—I am Clerk to the Trustees of the River Lea Navigation.

905. The Committee is anxious to ascertain the facts of the case with reference to some evidence given on the last meeting with regard to the town of Hertford; can you give any information respecting the drawback having been in any way promised, or held out to the inhabitants of the town of Hertford?—I believe I can. Very shortly after the passing of the Act of 1851, I received an official communication from the town clerk of London, calling upon me, on behalf of the trustees of the River Lea, to appoint an engineer or surveyor to meet the City architect for the purpose of fixing a point upon the navigation at which the boundary stone should be placed. I believe it has reference to the 17th section of the Act. This is the communication that I received: “Guildhall, September 6th, 1851. Sir, In pursuance of the provisions of the Act of Parliament recently passed relative to the coal duties, I am instructed by the coal and corn and finance committee of the corporation of London, to request that you will be good enough to take measures for the appointment, at as early a period

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a period as possible, of an engineer or surveyor to communicate with Mr. Bunning, the City's architect, so that the point on the Lea navigation may be determined which shall be the boundary, under the terms of the Act, of the London district with reference to such river. I am, Sir, your obedient servant, *H. A. Merewether*." I also received a communication, dated the 15th September 1851, from the town clerk, which I will read: "In pursuance of the provisions of the late Act of Parliament relative to the coal duties, I am directed by the coal and corn and finance committee to request that you will be good enough to arrange that some lock-keeper on the river Lea navigation may be duly instructed to make the returns required by the said Act, to the clerk and registrar of the Coal Market, to whom, if you please, it will be desirable to communicate the arrangement made as soon as possible, in order that everything may be prepared when the Act comes into operation on the 1st October next." The trustees, at their meeting on the 20th September, which was the first meeting after receiving that letter, came to this resolution: "Resolved, that Nathaniel Beardmore be, and he is hereby appointed engineer on behalf of the trust, to agree and determine, in conjunction with the engineer or surveyor appointed by the mayor, aldermen, and commons of the city of London, the point on the River Lea navigation, which shall be distant 20 miles from the General Post Office, in compliance with the 17th section of the Coal Duties Act, 14 & 15 Vict., and that John Glass be instructed to make the returns required by the said Act to the clerk and registrar of the Coal Market." I sent this resolution to the town clerk, and I instructed Mr. Beardmore, in conjunction with Mr. Bunning, the City architect, to meet, and fix upon the spot which should be considered as the London district. Mr. Beardmore reported to me afterwards that he had met Mr. Bunning, and agreed with him that the stone should be placed on the navigation parallel with the stone which was then existing on the Eastern Counties Railway, near Broxbourne station. I heard nothing more on the subject for some considerable period, until I saw some work going on, a stone being put up on the Eastern Counties Railway, between Stansted and Ware. I may state, also, that there was a stone put on the navigation parallel with that one. I wrote to the town clerk of London, protesting against the stone being placed at that spot, as it was not the point which had been fixed upon by the engineers, and protesting against any additional stone being placed, as I understood they were about to put one between Ware and Hertford. There has been no additional stone placed between Ware and Hertford. Shortly after this correspondence with the town clerk of London, I called the attention of the Members for the borough of Hertford, who were then the Honourable William Cowper and Lord Mahon, to the subject. A public meeting was held in the town of Hertford on the subject of these duties, as the inhabitants fancied they were not getting the advantages which the Coal Act of 1851 proposed to give them, and a deputation was appointed from that public meeting to meet the corn and coal committee of London. I was one of that deputation, and we met the corn and coal committee at Guildhall. Some discussion took place upon that meeting with the corn and coal committee, and we were referred to Lord John Manners, who was then the Chief Commissioner of the Board of Works. It was represented to us upon that occasion that the city had only $\frac{2}{13}$ ths of the 13*d.* duty, the Government having the right of disposal of the other $\frac{11}{13}$ ths. An appointment was made with Lord John Manners; Lord Mahon, Mr. Cowper and myself appeared on behalf of the town of Hertford; Mr. Tyrrell, City Remembrancer, and a gentleman of the name of Scott attended also. Mr. Phillips, who was the officer of the Board of Works, was also there. A great deal of discussion took place upon that occasion. It was at last agreed that the second boundary stone should not be placed as between Hertford and Ware, and that the drawback should be allowed on all coals which passed beyond the first stone that had been fixed between Ware and Stansted. It was agreed that a memorandum should be drawn up either by Mr. Phillips, Mr. Tyrrell, or myself, and approved by all three, to carry out this arrangement. The subject was very fully discussed then. I raised a point of law on the subject. I contended that the town of Hertford was not really liable to the duty; but, however, it was all waived, and the result of the agreement was, in point of fact, that the town of Hertford should receive the advantages of this drawback. Some time after this meeting Lord Mahon and Mr. Cowper also announced to their constituents the result of this interview with Lord John Manners. There

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were very great rejoicings in the town of Hertford at the prospect of their getting rid of this tax. But, however, not having received, either from Mr. Tyrrell or Mr. Phillips, the memorandum which it was understood was to be prepared and approved of by all three parties, I called upon Mr. Tyrrell and also upon Mr. Phillips, and I was then informed that some difference of opinion had been expressed by the corn and coal committee of the city, as to the possibility of their allowing this drawback; and, after calling several times, I was informed that the City authorities found they could not allow the drawback, without the authority of an Act of Parliament. We were about to apply to Parliament then for an Act for the improvement of the navigation of the River Lea. I told Lord John Manners what our intention was, and I suggested the propriety of inserting a clause in our new Bill, giving to Hertford the benefit of this drawback, in order to remove the difficulty which the City seemed to have as to the authority of an Act of Parliament. Lord John Manners concurred in that suggestion. I also saw Mr. Tyrrell on the subject. I thought it was desirable that we should take such a course. I showed them the notice that I proposed to give of our intention to apply to Parliament, and the paragraph in the notice was approved of. When the time came for preparing the Bill, I had the clause drawn to carry out the object. I submitted that clause to Lord John Manners personally. Lord John Manners told me that he approved of it, and would support it in his place in Parliament. Matters went on so without any further notice being taken, until the time for petitioning against the Bill. Then I found the City had put in a petition against our Bill, as intending to appear upon it, requiring the clause to be struck out. I saw Mr. Tyrrell upon it, and I told him I thought the City were acting rather unfairly towards us, having agreed at the meeting with Lord John Manners to allow the drawback, and then that they should take these steps to prevent the town having the benefit of it. Some time after that I received a letter from the Solicitor to the Treasury, requiring, on behalf of the Lords of the Treasury, that the clause should be taken out of the Bill, inasmuch as it endangered the security of the Government upon the coal duties. Acting under this pressure, and consulting with Mr. Cowper, who is also one of the trustees of the River Lea, as well as Member for the borough of Hertford, it was determined then to seek an interview with Sir William Molesworth, who now fills the place which Lord John Manners did at the time I am speaking of. We waited upon Sir William Molesworth, and pressed upon his attention the equities of the subject; Sir William Molesworth stated that he was acting under the orders of the Chancellor of the Exchequer, and he referred us to the Chancellor of the Exchequer. I believe an attempt was made to get an interview with the Chancellor of the Exchequer, but I never saw him. I furnished a statement to Mr. Cowper, who I believe communicated with the Chancellor of the Exchequer on the subject; that is all I know, so far as that subject goes.

906. Have you a copy of the original Bill?—Yes; I was just going into that. During the passage of the Bill through Parliament in 1851, after it had undergone I may say the final stroke of the City authorities, I was furnished by Mr. Tyrrell with a copy of the Bill as it was before the Committee; that copy I now hold in my hand. There is this in the interpretation clause, with respect to the London district, “the expression ‘London district,’ shall mean so much of the several counties of Middlesex, Surrey, Kent, Essex, Herts, Bucks and Berks, as shall be situate within the distance of 20 miles from the General Post Office, and shall include the cities of London and Westminster;” there are no words “in a direct line” there. I was in and out of the Committee-room during the inquiry before the Committee. I was not informed at all of any such alteration being intended to be made. I did not see anything of it, until the Bill had received the Royal Assent. Then upon being furnished with a copy, I found that those words were inserted in that very clause, without any notice at all to us.

907. By “us,” do you mean the trustees of the River Lea?—Yes, I was attending on their behalf. There are many clauses in the Act, referring to all canals, railways, and so on, and the City, as I said before, under the 17th section, called upon me officially to make certain appointments, therefore they recognised us as having an interest in the discussion.

908. Are you aware whether any notice was sent to the chief magistrate of Hertford?—Certainly not; I have had communication with the chief magistrate

trate and all the authorities of the town of Hertford, and they told me they knew nothing about it. I was going on to state, that the effect of those words has been really to move the boundary stone on the railway near the Broxbourne station to very near Hertford.

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909. *Mr. H. Miles.*] A distance of how many miles?—Nearly seven miles.

910. Extending the limits for that distance?—Extending the limits by the navigation and railway certainly over six miles.

911. *Chairman.*] Is the effect of that removal to catch coals coming from Lynn or Peterborough *via* Stortford?—Yes, it catches all those; it catches all coals coming to Hertford now, which it did not before, and Stansted, and part of the River Stort, Roydon, and other places are all caught by these words.

912. Evidence has been given as to the drawback under that Act, and the City claim to have exempted a large quantity of coals going beyond Hoddesdon into Essex from paying duty, and that consequently the consumption of coals has actually been increased owing to that Act; can you give any information on that point?—I have no doubt the consumption at Hertford and the trade of Hertford would be very materially increased, if they could get the benefit of this drawback. Their not doing so has proved very prejudicial to the interest of the trade of Hertford. Ware, which is two miles nearer London, is a place to which coal can be transmitted from London; Hertford is not now allowed the drawback, and Ware is.

913. Being two miles nearer, the expense of carriage by the rail is so much less?—Yes. But there is this, that Ware has the advantage of the shilling drawback; it has both advantages.

914. Both the advantage of being nearer, and, therefore, the carriage being less, and also the advantage of getting the drawback on the coals?—Certainly.

915. Whereas to Hertford there is the extra carriage of the coal by rail, and no drawback allowed?—Precisely so, and that operates very injuriously indeed. There is a great deal of corn comes into Hertford, and Ware also, to the different malt-factors and corn-dealers. It has generally been the custom for the parties sending corn to take back coals for their consumption, and parties instead of coming to Hertford now really go to Ware.

916. Then, with reference to the insertion of the words, “in a direct line,” after you had had this agreement, as it were, with the Corporation, or their officers, you conceive that it was the Treasury who insisted on the insertion of those words?—We had had no interviews with the City or the Treasury upon the subject of the drawback previous to this Act of 1851. The words “in a direct line,” in the interpretation clause, have just had this effect. The London district was considered, and, in fact, was between Hoddesdon and Broxbourne. If the clause had been left as it was originally printed, that district would have been continued where it was; but putting in the words, “in a direct line,” has really enabled them to alter the position of what was the boundary previously. I hardly know how that is to be got rid of by a few words forced into an interpretation clause, because the boundary stone that was placed near Broxbourne station, was set down by the authority of an Act of Parliament. There is no question about that part of the subject.

917. Which Act is that?—That is the Act of the 6th & 7th Will. 4, c. 103, the Northern and Eastern Railway Act, the original Act which allowed the railway to be made from London to Cambridge. Previously to that time the city of London would not be entitled to any duties on coals brought inland by the railway; but there was a clause inserted in that Bill, clause 206, which directs that on the coals brought “nearer to London than a stone to be placed in the hamlet of Hoddesdon, in the parish of Broxbourne, in the county of Herts,” the same duty shall be payable. That stone was fixed, I presume, very shortly after the passing of this Act, and there it was up to the time of the passing of the Act of 1851, when Mr. Beardmore and the City architect agreed to put a parallel stone on the navigation. With respect to the placing of the stone, I contend that by the 17th section, wherever those engineers fixed the stone, that that was to all intents and purposes to be considered, and, in fact, was, the boundary of the district. I will just read the words on which I found that opinion: “That every company or person being the owner or proprietor, lessee or occupier of any canal, inland navigation, or railway, any portion whereof may be within the London district, shall, within 30 days after having been required so to do by the mayor, aldermen, and commons, appoint some

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engineer or surveyor to agree and determine, in conjunction with an engineer or surveyor to be appointed by the mayor, aldermen, and commons, the point on such canal, inland navigation, or railway which shall be distant 20 miles from the General Post Office; and in case such two engineers or surveyors shall be unable to agree as to the situation of such point, they shall appoint some other engineer or surveyor as arbitrator to determine the situation thereof; and when and so soon as such point shall have been so determined, the mayor, aldermen, and commons shall, at their own expense, place or erect at such point a boundary stone, or some other permanent mark; and such boundary stone, or other mark, when so placed or erected as aforesaid, shall for ever thereafter, and for all intents and purposes whatsoever, be deemed and taken to be correctly placed or erected at the distance of 20 miles from the General Post Office, and shall be and be deemed to be the commencement or termination, as the case may be, of the London district with reference to such canal, inland navigation, or railway." Therefore I say, that as they have put down the stone under the authority of that Act of Parliament, they have no power to alter it afterwards, as they have done.

918. So catching a large quantity of coals, as you have stated, coming inland?—Yes.

919. As regards the town of Hertford, after the communication you had with Lord John Manners, who was then at the head of the Board of Works, there was no further difficulty in the town of Hertford being allowed the drawback, the City consenting to give it?—Certainly.

920. When was this done?—The meeting took place on the 18th June last year.

921. Was this alteration made since Sir William Molesworth came into office?—Yes. It was a few days after the agreement of the 18th of June, as I call it, with Lord John Manners and the City, that it was intimated to us that there was a difference in the corn, coal, and finance committee as to the possibility of their allowing this drawback without the authority of an Act of Parliament. Then I sought to remove that difficulty by an enactment in the River Lea Act, and that clause was put in, I state without any fear of contradiction, with the full concurrence and sanction of Lord John Manners and the City. I showed it to Lord John Manners himself, and he approved of it. I did not show it to Mr. Tyrrell till after it was put in the Bill.

922. When you showed it to Mr. Tyrrell, did he make any objection?—No.

923. Mr. *W. Miles.*] Has that Bill passed into an Act?—No.

924. What state is it in?—The Bill we have withdrawn for other purposes; but we withdrew that clause under the pressure of the City petition and the letter from the Treasury.

925. Mr. *Masterman.*] Are you aware of any opinion being taken from the Attorney and Solicitor-general regarding the interpretation of the words, "twenty miles from the General Post Office"?—I have heard that, at the interview we had with Sir William Molesworth, the opinion of the Attorney and Solicitor-general was placed in his hands, wherein the Attorney and Solicitor-general are said to have given their opinion that the London district should be measured in a direct line; but I think that the Attorney and Solicitor-general's attention could not have been called to this Act of the Northern and Eastern Railway, or else they would not have given such an opinion as that.

926. As a professional man, what would be your interpretation of those words, "twenty miles from the General Post Office"?—It would probably be the correct one, in a direct line, unless it were expressed in an Act of Parliament, and a thing done in pursuance of that Act of Parliament; but I maintain that this Act of Parliament fixed the place. The stone being down there from the year 1836 to 1851, a period of nearly 20 years, is pretty good evidence of what the opinion of the City was upon the subject.

927. *Chairman.*] Can you inform the Committee whether any other stone has been erected under that Act in your district?—Not in our district.

928. You are not aware of one at Grove Park?—I do not know whether there is one at Grove Park. It is mentioned in their Act of Parliament. It is in this Act: "And whereas the mayor and commonalty, and citizens of the City of London are entitled to certain duties on coal, culm and cinders imported into the port of London, or brought by the Grand Junction or Paddington Canals,

Canals nearer to London than the stone or post at or near the north-east point in Grove Park, in the county of Hertford.” *J. Marchant, Esq.*

929. Is that the same section?—Yes, the 206th.

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930. *Mr. Masterman.*] Are you aware that that Act was repealed, which relates to conveyance by railroad?—I am not at all aware of it.

931. Not in the year 1845?—I believe not; I am not aware of it. I should state, notwithstanding that Act of 1845 is said to repeal this, that the City acted upon this down to the year 1851; the stone was always there down to the latter end of 1851.

932. *Mr. Headlam.*] Does that subsequent Act repeal the former one in terms?—No, for it has no reference to it at all; nor do I think it can repeal it. This is an Act of Parliament giving the City rights which they had not before the passing of it, and surely they cannot by another Act of Parliament extend those rights to another district, without giving notice to the parties whom they are going to tax. Surely they cannot extend by means of a general Act of Parliament the district which is pointed out in a specific private Act, and take for the first time a very large additional area into it, which they never had before.

933. If an Act of Parliament has done it, want of notice would be no objection to an Act of Parliament?—I can only suppose that the City were alive to their interest at the time the Act of 1845 passed; and if they calculated that that that Act extended the district, I should have thought they would have acted on it immediately, whereas they take from 1845 to do it.

934. *Chairman.*] That being a Railway Act?—Yes.

935. Inland coals then being brought in for the first time by rail?—Yes.

936. *Mr. Masterman.*] Are you aware that the Eastern Counties Line paid the duties when the stone was placed at Broxbourne?—I do not know whether they did or did not; I know nothing of their concerns. That was the stone that was placed down as fixing the boundary line where the duties were payable, and so named by the Act of Parliament.

937. *Chairman.*] You are not aware whether the Eastern Counties Railway, in getting their Act, would be very anxious to be on good terms with the City, and therefore would agree to almost anything?—That is most likely. Even supposing I am entirely wrong on the legal part of the question, I think the town of Hertford has a great right to complain upon the equitable point of the breaking of the agreement, which certainly was made without any reservation whatever.

938. And was so understood by the Members for Hertford?—Most unquestionably so. I think upon that ground they have a very great right to complain.

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939. *Chairman.*] DO you wish to give any evidence in reference to what Mr. Marchant has stated?—Yes. In the first place, with regard to the passing of the Act of 1851, the regular notices were published in all the newspapers of the counties to which they relate, and, among others in the Hertford newspapers. I have got the form here, which I will read; it is as follows:—“Coal Duties, London and Westminster, and adjacent counties. Regulating and enforcing the collection, payment, and recovery of duties on coals under the 8 & 9 Vict. c. 101, allowance or drawback on certain coals, cinders, and culm. Amendment of Acts. Notice is hereby given, that application is intended to be made to Parliament, in the next Session, for an Act for regulating and enforcing the collection, payment, and recovery of the duties on all coals, culm, and cinders imported or brought into the port of London, or brought within the distance of 20 miles from the General Post Office in the city of London by railway or inland navigation, or by any other mode of conveyance. And it is intended by the said Act to authorise the allowance of a drawback upon coals, culm, and cinders brought into or passing upon the River Thames, or brought by railway or inland navigation, or any other mode of conveyance, and conveyed beyond a certain distance from the General Post Office in the city of London; and also to authorise the allowance of a drawback on a limited quantity of coals brought within the distance of 20 miles from the General Post Office in the city of London, and used for the engines of railway companies. And notice is hereby also given, that it is intended by the said Act to

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repeal, alter, and amend, so far as may be necessary for the several purposes aforesaid, the provisions of the several Acts of Parliament following, or some of them; (that is to say,) 1 & 2 Will. 4, c. 70, 1 & 2 Vict. c. 101, 8 & 9 Vict. c. 101. And it is also intended by the said Act to authorize the levying of tolls, rates, and duties, and to alter existing tolls, rates, and duties, and to confer, vary, and extinguish exemptions from payment of tolls, rates, and duties. Dated the 5th day of November 1850. *Edward Tyrrell, City Remembrancer.* That was published in all the newspapers, and three times in one of the Hertford newspapers.

940. At the time of the passing of which Act?—The last Act. My communication with Mr. Marchant was very limited. He is in error when he says that he applied to me for a copy of the Bill as it went into Committee; he applied to me very much earlier for it, on the 19th of February; I have got his application, which is as follows: "My attention has just been called to the Coal Duties (London and Westminster and adjacent Counties) Bill now before Parliament, as in some measure affecting the interests of the Lea navigation. Will you do me the favour to send me, per post this evening, to Ware, a print of your Bill." That was at the time that the Bill was first brought in, and was not at the time of its going into Committee. If he had asked me for a copy of the amended Bill he would certainly have had it; and if he was desired to look after the interest of the town of Hertford on this Bill, he had every opportunity, which Parliament very wisely gives for that purpose. In the first place, before the Committee there is a copy of the Bill deposited with all the amendments; in the second place, it was an opposed Bill, and six or seven days in Committee. Mr. Marchant might have been there, but I did not observe him there when the Bill passed. A copy, with all the amendments, is deposited in the Private Bill Office; the Bill is printed as amended; and, again, in the House of Lords, it is reprinted: therefore, if there was any particular appointment of Mr. Marchant to look after the interest of the town of Hertford on that occasion, I would only submit he had every opportunity of so doing.

941. *Mr. W. Miles.*] Was the clause upon which there has been so much discussion altered by the Committee of the House of Commons?—Yes.

942. *Chairman.*] It was only just at the last moment that those words were inserted?—It was before the Committee assembled; those words were inserted in the deposited Bill in the Private Bill Office before the Committee assembled at all.

943. Was there any discussion in the Committee as to the meaning of the words "direct line" at that time?—I do not know that there was, but every word was very keenly looked after. There were five railway companies opposing the Bill, besides other parties, and therefore every word of the Bill was carefully scanned and looked at.

944. *Mr. W. Miles.*] Is the Committee to understand that the words as they now stand in the Act were altered before it went into Committee; that it was an opposed Bill, and discussed clause by clause?—Certainly.

945. There appears to have been an understanding that the town of Hertford was to receive the drawback?—I will exactly explain what took place: After the Act passed, the town of Hertford applied to confer with the coal and corn committee upon the subject of the coal duties, and Mr. Marchant made before that committee the same statement that he has done to-day; that these words were put in without his observing them, and that they had the effect of extending the coal duties. He was answered then, that the words did not at all extend the coal duties, and the committee informed the deputation that as Government were concerned in $\frac{2}{13}$ of the whole duties, they could give no answer to the application until they conferred with them. Immediate application was made to Lord Seymour, who was then the Chief Commissioner of Her Majesty's Woods, and there were continued communications with Lord Seymour up to the time of his going out of office. A few days before he left office a communication was received from him, stating that he could not agree to the Bill being altered with respect to Hertford. After he had gone out of office Lord John Manners succeeded him. The Members for Hertford, I believe, made an application to Lord John Manners, and in consequence of their application a conference took place with Lord John Manners in the way in which Mr. Marchant has stated. The coal and corn committee had appointed a deputation to confer with Lord Seymour, or the

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the person who held the office of Chief Commissioner of the Board of Works, on that point. The appointment to confer with Lord John Manners was only made in the afternoon before the conference took place, and in consequence the committee were not any of them able to go. I attended there on their behalf with Mr. Scott. The question was very much gone into, and it appeared to be Lord John Manners' opinion that there was something peculiar in the position of Hertford, namely, that the coals which were supplied to Hertford went out of the 20 mile boundary, both by canal and railroad, and then came in again. It was also very strongly urged that there was great competing interests between Hertford and Ware, and that it was very desirable to see if anything could be done for Hertford. We told the parties that we were merely officers, but that we believed if the Government acceded to it, that the corporation would also do so. Accordingly, we reported our proceedings to the next corn and coal committee, and after the thing had been very much canvassed the coal and corn committee were of opinion that if relief was granted Hertford, it must also be granted to St. Albans, and other places similarly circumstanced, and that it could only be done under the authority of an Act of Parliament. That was communicated to Lord John Manners, and the whole matter then stood over. In the autumn of the same year Mr. Marchant called on me, and said it was the anxious desire of the inhabitants of Hertford to pass such an Act, and he would thank me if I could aid at all in the matter. I explained to him that what passed between him and myself was merely between two professional gentlemen, and that I could not at all take upon myself to pledge the coal and corn committee or the corporation. He then asked me what I thought of a special Act being brought in to repeal the duties, or whether a clause put into the River Lea Bill would be more likely to succeed. I said my opinion was that a Bill brought in for the express purpose, if confined to Hertford, would have no chance of succeeding, but that if a clause for Hertford was introduced in the River Lea Bill, confining it merely to coals brought on the River Lea, I thought perhaps there might be some chance. I again told him, "It is merely my individual opinion, and I may be instructed to oppose the Bill." Mr. Marchant said, "If you are instructed to oppose the Bill, I hope it will only be that clause; you will not oppose the whole Bill." I said, "Certainly not, if I am instructed to oppose the Bill, it will be as to that clause only." Soon after there was a change in the Government again, and Sir William Molesworth came into the place of Lord John Manners. On the assembling of Parliament, the Committee will recollect there was a Bill brought in by the Chancellor of the Exchequer, which has entirely taken the control and management of this fund from the Office of Works, and handed it over to the Treasury, the Treasury paying off the sums raised on the credit of the Crown property, and making the consolidated fund chargeable with the whole of the payments.

946. *Chairman.*] Do you consider that that Bill took away all responsibility from the City?—I do not consider that the City have had any responsibility. I put myself in communication with the Chancellor of the Exchequer upon it, and I found the Chancellor of the Exchequer was adverse to the clause. I informed the parties of it, and that we should also, consequently, oppose the clause. I saw Mr. Marchant in the committee-room, and asked him if he was going to withdraw the clause. He said, "No, he should bring the matter before the Committee." I believe he afterwards received some communication from the Chancellor of the Exchequer, which induced him to withdraw the clause.

947. What do you say with reference to the evidence given by Mr. Marchant, as to the boundary stone having been placed five or six miles beyond where it originally stood, thereby catching a quantity of coals which came from Lynn and Peterborough, after the agreement had taken place, as to where the stone should be placed under that Act?—I am not aware of any agreement having been made as to where the stone should be placed.

948. Was there not an agreement at the meeting between the surveyor appointed by the City and the surveyor appointed by the railway company?—That would not be in my department. I am not aware of it. All I can say is, that the stone as now placed is placed under the authority of the Act.

949. Mr. Alderman *Cubitt.*] Did that clause which was rejected seek to relieve

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relieve Hertford further than the coal carried beyond the river Lea?—It is a general clause.

950. *Chairman.*] Are you aware that there is a part of the town of Hertford which has always been supposed to be out of the district, on the Welwyn side?—The fact is, whether it actually is or is not, the clause that Mr. Marchant and myself talked about, was a clause wholly different from the one which is printed in the Bill.

951. Mr. Alderman *Cubitt.*] Such a clause as you and Mr. Marchant had been talking of, had been introduced according to the terms in which you advised that clause might stand?—That would be entirely with the Government and with the corporation. It would have to go before them, and, of course, whatever determination they came to would be acted upon.

952. Mr. *Marchant.*] Mr. Tyrrell had read a note that I sent to him in February as to the delivery of the Bill. It is quite true that was the date at which I made the application. I did not receive that Bill until after the Committee was sitting upon it, and the Bill which Mr. Tyrrell speaks of as deposited in the Private Bill Office is the ordinary filled-up Bill. You will observe the Bill that I have laid on the table of this Committee is the printed Bill, as they settled it before they came into the committee-room. It was delivered to me after the Committee had met, and I certainly had not the slightest idea that any such words were intended to be inserted. You probably know how Bills are passed when they get on to the clauses. Those who are in the room know nothing of what is going on, except those immediately round the table. My attention never was directed to the point at all. I received that Bill after the Committee were sitting upon it.

Mr. *James Renat Scott*, called in ; and further Examined.

Mr. *J. R. Scott.*

953. *Chairman.*] DO you wish to say anything upon the evidence which Mr. Marchant has given?—It has been stated by Mr. Marchant that the corporation have removed the stone placed on the Eastern Counties Railway. I would beg to state that the stone as originally placed, was placed by the Railway Act, as Mr. Marchant has stated. The Act of 1845 repealed those Acts whereby stones were placed previously to that year ; and amongst others, that on the Eastern Counties Railway. The present stone was placed in the year 1851, in conformity with the Act then passed, and which Act had the effect of rendering uniform the distance of 20 miles from the General Post Office on all railways, canals, and roads, where it was desirable that stones should be placed. That stone having once been placed has never been removed. Mr. Marchant is right in stating that the Act enacts that, whether rightly or wrongly, when once placed it shall be taken afterwards to be the accurate distance of 20 miles from the General Post Office. The stone in question was placed by the surveyor of the Eastern Counties Railway, in conjunction with a surveyor appointed on behalf of the corporation. I am not aware of any difficulty being entertained as to the precise spot.

954. Mr. *W. Miles.*] Then what was your reason for allowing the time to elapse between 1845 and 1851, without replacing the stone?—The Act of 1845, as I have given in evidence before, conferred a title to the payment of duties on coals brought within 20 miles of the General Post Office. With reference to the words “20 miles from the General Post Office,” I believe that solicitors are agreed that where that distance is not ascertained by specific means, such as measurement, the construction would imply that meant in a direct line. The Act of 1845 gave the corporation no authority to put up boundary stones on lines made previously to 1845, or after 1845, or, in fact, to remove and render uniform those that were up at the time of the Act passing.

955. Then the effect of this was, that though Hertford might have been charged in 1846 with the duties, it was not charged till 1851 owing to some laches in the Act?—I have stated that in 1846 Hertford, Bishop Stortford, and places as low as Cambridge, wholly paid the duty to the corporation of London. Hertford was in fact in the same position in 1846 (as regards the payment of duty) as it is now.

956. *Chairman.*] Collaterally, though?—They paid the duty, although it was

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was done by the purchase of coal in London. We did not consider the placing the stone under the authority of an Act, a clause of which referring to the placing of the stone has now for some years been repealed, made any difference in the right to the toll to which coals were liable; as a proof of which, the Great Northern Company paid us duty for more than 12 months without any stone being placed, having agreed with them as to the station at which the coals were first to be charged with the duty.

957. Did you make that agreement with them at the time of their getting the Act?—No; it was made when the coal traffic first commenced; that was also the case with the North Kent line. Previous to 1851, there was no stone on that line, although duties were paid on coal.

958. How was that agreement drawn up?—It was an understanding; they agreed to pay at the 20 miles, without reference to the placing of the stone; the Act of 1845 not insisting upon the placing of the stone, or making it a condition under which coal duties should be payable.

959. Mr. W. Miles.] How would it stand under this River Lea Navigation Act, because there the stones were placed under certain rights conferred upon the proprietors of the land and the corporation, and no dues were to be taken outside those stones; those stones not having been removed, could you, or did you, outside of that particular district at Hertford, after 1845 collect your toll?—I have stated that it was not till the year 1851 that any inland traffic was brought by the Northern and Eastern Railway to Hertford: I speak so far as our returns show. It was in consequence of the general evasion of the payment of the duties on the Eastern Counties line, not only with reference to Hertford, but even to Shoreditch station itself, that the necessity arose of obtaining an Act to enforce the duties. This Act passed in 1851. I may also mention that the first payment that was made was through the City solicitor, The second payment was made through the same means.

960. Chairman.] Without the stones having been there?—The stones having been there five years before, before any traffic existed. Until the Act of 1851 I believe, with the exception of 100 or 200 tons, that the whole of Hertford had been supplied with sea-borne coals. I believe Mr. Gripper, of Hertford, can give some information to the Committee as to the state of the trade previously to 1851.

961. Mr. W. Miles.] Was that duty on the 100 or 200 tons of coal supplied inland?—The first payment made by the Eastern Counties Railway was on 56 tons, in the year 1848; it was not on this branch at all, it came from Colchester; it was paid under the compulsion of the City solicitor.

962. Chairman.] Whose return?—The Eastern Counties. In the year 1851 the Eastern Counties paid duty on 5,296 tons, but it was the whole traffic on the line within 20 miles of London. In the year 1850, on account of the Cambridge branch nothing was paid. In the year 1849, on account of this branch nothing was paid. In fact, till the year 1851 no duties of any amount were paid; therefore we supposed that no traffic existed upon the line on which Hertford is situated.

963. Coals might be stopped short of that stone by being loaded into carts, and carried into the town of Hertford, and so might be free?—Just so.

964. You have no means of showing that that did not take place?—No; except from my general knowledge of trade, that it would never be worth any party's while to bring coal where railway transit existed, to use land carriage instead. I can state that the river Lea has never brought into Hertford one ton of inland coal; that the whole of their traffic, not only now, but for years past, has been a downward traffic in sea-borne coal, on which the duty has always been paid. With reference to the town of Ware, I beg to put in a statement to the Committee which will show the amount of sea-borne coal on which the drawback has been allowed as compared with the amount of inland coal on which a duty has been paid. In the town of Ware the drawback has been allowed on 7,302 tons of sea-borne coals, and 1,229 tons of inland coal free of duty; the preponderance is greatly in favour of sea-borne coals. Ware is a place which I consider about the same size as Hertford; it is a mile further in a direct line; although it is a mile, or a mile and a half shorter by the road. I believe that Ware would represent pretty nearly the consumption of the town of Hertford; I consider they are towns of equal magnitude, and their malting and other works pretty much on a par.

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965. Then with reference to the consumption of coals within a certain distance of the town of Hertford, not actually consumed within the town of Hertford, the effect of this coal duty must be, that carts and waggons bring in corn and load back again with coal?—The same thing applies to the town of Ware; they would load out from Ware, the same as they would at Hertford.

966. But at Ware they have the drawback, and not at Hertford?—Mr. Gripper, by an arrangement made with the coal and corn committee, has a return of duty on coals, which he supplies to his customers north of the boundary.

967. But that is an agreement between an individual coal-merchant and the corporation?—No; the arrangement extends to other parties carrying on the coal trade there.

968. But is it known in the town of Hertford, that any person establishing himself as a coal-merchant can receive that drawback on carrying coals out of Hertford into the country?—Northwards.

969. Is that known generally to the trade of Hertford?—I think so; I have endeavoured that it should be so understood.

970. Is it the general understanding, or merely an agreement with Mr. Gripper?—It is not an agreement with Mr. Gripper only; there is a party of the name of Stocks, who also comes under the same arrangement.

971. Are there any other coal-merchants?—There was another party, but he has ceased to carry on the trade.

972. Would he have had the drawback?—On entering into the same arrangement, that the coal on being brought into the town of Hertford should pay the duty, and on making proper returns. The corporation confine themselves strictly to the principle of insisting that all coals should pay the duty which are consumed within the distance of 20 miles, and exempting coals which are delivered and consumed beyond the 20 miles.

973. Can you show the Committee a copy of that agreement?—I have made a verbal arrangement, which is to hold good so long as it is observed between the parties.

974. With reference to smaller quantities of coals than 20 tons, would the drawback be allowed if a farmer's waggon came in there with four tons of coals?—Not the drawback, but a return of the full duties. The Act of Parliament contemplates a return of the drawback on 21 tons, and therefore a return of the full duties is given in conformity with the spirit of the Act of Parliament, which allows a return of the full duties on coals that come in by railway or canal, and afterwards pass out, without breaking bulk, to places which are beyond.

975. That is, provided 20 tons go out?—Not of necessity; the Act draws a difference between an exemption and the allowance of drawback; in the allowance of drawback there is a certain supervision required in the Pool and elsewhere.

976. You were understood to state, that by your verbal agreement with the trade of Hertford, a waggon having come in loaded with anything, upon going out, loading back with a small quantity of coals, such as four tons, would receive the coals free of duty?—A return of duty upon receiving a certificate signed and declared to before a magistrate, and put before the committee for their authority. The reason of this arrangement being made was, that the town of Hertford should have as little ground for complaint as possible of these duties restricting their trade, and to assist them in competing with the town of Ware and other places beyond.

977. Is the like agreement made in all the towns within the area of taxation?—It does not apply to all; it applies merely to those upon the immediate boundary.

978. Is it in St. Alban's?—No; because St. Alban's is wholly supplied by places outside, that is to say that coals are cheaper northwards than at St. Alban's.

979. How is that?—Because the North Western Railway can supply coals at a much cheaper rate northwards. The trade of St. Alban's is supplied wholly from places north, and Hertford is supplied principally from places south by sea-borne coal. We allow no drawback at all to St. Alban's or places beyond on the North Western Railway; whereas we allow a very large amount of drawback to Ware and places beyond, on the Eastern Counties Railway.

980. Have you any book of reference which you can refer to, to show whether

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whether that is done with the knowledge of the coal committee?—Yes; but I have it not here.

981. Will it appear as an amount only relating to Hertford, or is it an amount relating to all the towns in the district?—It refers to other places besides Hertford; at King's Langley and Epsom, for instance. At King's Langley an arrangement was made under these circumstances: The station at King's Langley is within 50 feet, I may say, of the boundary. A party named Kemp, carrying on trade at that place, stated that in consequence of the coals not being exempted, that his trade, to a certain extent, was crippled, inasmuch as he was within 50 feet of the area, beyond which he had to compete with coals that were free. He came to the coal and corn committee and petitioned for relief. The committee considered his case, and made an order that, when he had furnished a list, an exemption or return of duty should be allowed to him, upon his declaring that the whole of the quantity had been conveyed beyond. I have made inquiries, and I have no reason to doubt that the amount was correctly certified. Other parties were placed in similar circumstances, and eventually Mr. Gripper of Hertford. I stated then that any parties carrying on the trade would have the same facilities, and Mrs. Stocks, of Hertford, was so accommodated. Afterwards a party at Epsom received the same accommodation; and I informed a party of the name of Dann at Reigate, who conveyed coals to Betchworth, beyond the boundary, but who has not yet applied to be put on the same footing. Whenever parties have applied, and they have made returns of the amount, I am perfectly satisfied that the committee have not refused their application.

982. Mr. W. Miles.] But to take away any charge of favouritism from this coal committee, do you not think it would be much better generally to let towns, just at the boundary of your 20 miles, know that in particular instances of supplying out of the boundary, that a remission of duty would be allowed?—Whenever I have come in discussion with the parties, they have been informed it can only apply to a few towns on the boundary.

983. Chairman.] But as regards Mr. Dickinson, we find that he could not receive the drawback for those places which were just outside the area of taxation?—Mr. Dickinson is not a trader, and he has never been refused when he has certified as in the case of Nash Mills that coals have been taken beyond.

984. What authority has the corporation to draw a distinction between a trader and any other person carrying on a business which requires the consumption of coals?—Mr. Dickinson cannot, in the case of Home Park Mill, fill up the forms required, that the coals are absolutely and *bonâ fide* consumed and delivered beyond the circle of 20 miles. We are at issue with Mr. Dickinson on that point, so far as relates to Home Park Mill.

985. What can you find which gives you that discretionary power of making an agreement with one, and not with the other?—The clause in the Act of Parliament gives a discretion to refuse.

986. Just refer to that?—It is the 43d clause, which is as follows: "That on or before the twenty-sixth day of every month the committee shall investigate the return made by the clerk and registrar of the Coal Market of all certificates received by him in the previous month in respect of coals for which a drawback may be claimed; and if such committee shall, upon such investigation, be satisfied that such drawback ought to be allowed, they shall sign an order upon the chamberlain, authorising the proper parties to receive the same; but if upon such investigation the committee shall have reasonable cause to doubt whether any drawback ought to be allowed, they shall return to the clerk and registrar of the Coal Market all the certificates respecting the coals in respect of which such drawbacks shall have been claimed, and shall attach thereto such observations as they shall think proper to make respecting the nature of the additional information or evidence which they may require, and such clerk shall again return to the committee such certificates, together with such additional information or evidence as he may be able to obtain; and if the committee shall, upon a fresh investigation of such certificates, together with such additional information or evidence as may have been laid before them, be of opinion that such drawback should be allowed, they shall sign an order upon the chamberlain authorising the proper parties to receive the same; but if upon such fresh investigation the committee shall not be satisfied that such drawback ought to be allowed, they shall, in the exercise of their judgment,

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either refuse such drawback altogether, or may, if they shall think fit so to do, again return the certificates to the clerk and registrar of the Coal Market for further information, and so from time to time, as often as occasion shall require, until they shall be satisfied either that such drawback ought or ought not to be allowed, and the decision of the committee shall be final and conclusive."

987. The system adopted by the committee is to allow the drawback to persons in trade as coal merchants, and not to others?—We allow it to every one who will make a declaration that the coals are consumed beyond a distance of 20 miles from the General Post Office. I question whether Mr. Dickinson, in the case of Home Park Mill, could do so. In the case of Mr. Gripper, of Hertford, he makes a declaration that the whole of these coals, on which he claims a return of duty, have been consumed and delivered at places beyond 20 miles from the General Post Office.

988. How can he do that; suppose I send my team into Hertford, how can he certify positively that the coals have been consumed beyond?—He does to the best of his knowledge; if we go upon that, we may as well get rid of the drawback altogether. If a coal merchant sends coals to Brighton, I only know they are going beyond the boundary; I am dependent only on the certificate of the parties, as to their being delivered at Brighton.

989. Sir H. Meux.] But by the 32d section you are obliged to allow the drawback, for towards the end of it it says, "But if such coals shall be delivered into a barge for the purpose of being taken to any place situate more than 20 miles from the General Post Office, then such coal weigher shall thereupon make a return according to the Form in No. 3, in Schedule (B.) to this Act annexed, and upon the arrival of the barge containing such coals at the lock within the London district nearest the extremity thereof, the lock keeper of such lock shall fill up and deliver to the master of such barge, for delivery to the consignee of such coal, at such place of delivery as aforesaid, a certificate according to the Form No. 4, in Schedule (B.) to this Act annexed, and such consignee shall, on the receipt of such lock-keeper's certificate, and after the delivery of the aforesaid coals, inclose to the applicant claiming such drawback a certificate according to the Form No. 5, in Schedule (B.) to this Act annexed, together with such lock-keepers certificate"?—I read the word "taken" to be identical with the word "delivered." If a party takes the coals out of the district, and then turns his barge round and brings them in, I do not, upon the construction of that word "taken," consider he is entitled to the drawback. I consider the word "taken" to mean also delivered; and unless the coals are delivered beyond the district, I consider that the committee are justified in refusing the drawback; but to make certain, there is a power given me, where I have any doubt as to the delivery of coals, to obtain such certificates in addition to those required by the Act, that I may require. In the case of Mr. Dickinson I should have said, "Sir, I will allow you the drawback provided you state before a magistrate (which I must require) that these coals are not only taken, as the Act expressly uses the word *taken*, but that they are absolutely delivered and consumed beyond the district;" inasmuch as I take the meaning of the Act to be that these coals are to be taken, delivered, and consumed beyond 20 miles from the General Post Office.

990. Is it left to you to decide on that clause by the corporation?—It is, to a certain extent, as the organ of the committee, otherwise a committee must be sitting daily at my office; although the whole question has been decided on by the committee.

991. In fact, the corporation leave the coal committee to decide this question of the drawback, and the coal committee leave you to decide it?—Not of necessity; upon my reporting to them any special case, which I consider Mr. Dickinson's to be, and which was fully reported to the committee.

992. Mr. Lowe.] Has Mr. Dickinson refused to make this certificate?—I am not aware that it has come to that; but I think Mr. Dickinson is aware, that if he had put in his claim I should have required a certificate as to the delivery, and failing to furnish such certificate, he would have been refused.

993. Has Mr. Dickinson never claimed the drawback?—Mr. Dickinson has claimed the drawback, and, as respects Nash Mill beyond the boundary, has received it; but as respects Home Park Mill, he has been refused.

994. Upon what ground do you justify your refusal?—Because Mr. Dickinson,

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son, or rather Mr. Dickinson's agent, stated they were to be delivered at Home Park Mill, which is within 20 miles of the General Post Office. I informed Mr. Dickinson of the cause of refusal.

995. He did not produce the certificate required by the Act?—I refused, upon general instructions, to allow the lock-keeper to fill it up; the place of delivery being within the boundary, and not beyond.

996. He could not get the certificate, then?—No, and he applied for it himself. I referred him to the committee, and the committee confirmed my refusal; and so the matter stands at the present moment.

997. Sir *H. Meux*.] Is there any power of appeal from your decision?—Mr. Dickinson threatened to bring a mandamus against the committee to compel them, but I am not aware that Mr. Dickinson has done so. I hope the Committee understand that the point with Mr. Dickinson and the coal committee is as to Home Park Mills being within the boundary, and as to the construction of the word "taken," which I contend also to mean delivered and consumed.

998. *Chairman*.] Is there any instance of the drawback being allowed to any residents and persons not in trade within reach of Hertford, but outside the district?—Yes, very many. Mr. Hanbury, for instance, is a gentleman who has coals to his private residence near Ware, and his agent signs the certificate. It is not confined to parties in the trade.

999. Does Mr. Hanbury make the application himself, or through his coal-merchant?—Through his agent on the Coal Exchange.

1000. Is there any instance of any private individual receiving the drawback upon four tons of coal who does not apply through a coal merchant?—I think not; it has never been the custom, and for this reason, that the coal merchant knows the different forms to go through, and the purchasers make it a matter of bargain when the coals are purchased, that they are to be free of the drawback.

1001. Is there not in addition to that fact, that persons living within reach of Hertford, outside, are not aware of this drawback being granted at all?—Not only at Hertford, but an ignorance on the subject generally prevails alike at all places beyond the boundary.

1002. In point of fact, the coal merchant puts the difference in his pocket?—No, I do not think so; the composition of the trade will not allow of that.

1003. Is that owing to the quantity of coals brought by railway?—From the competition in the trade being so keen.

1004. How many coal merchants are there in the town of Hertford?—I believe there are two carrying on business to any extent.

1005. Mr. *Lowe*.] Suppose a person at St. Alban's applied for the drawback?—He would be refused, unless he could sign a certificate that they were to be consumed and taken beyond the district.

1006. Where do you find the words "consumed and taken"?—The clauses referring to drawback makes mention of the words "taken," and also "delivered."

1007. Just refer to that?—It is the 32d section, "That upon and from the first day of October next after the passing of this Act, a drawback of twelve pence per ton shall be allowed upon all coals brought by any canal or inland navigation which, without having been removed from the barge in which they may have been brought (except as permitted by this present provision), shall be conveyed by any vessel, or any canal or inland navigation to any place *situate more than twenty miles from the General Post Office*, or shall be exported coastwise, or to foreign parts, and in every case in which the owner of such coals, or his agent, shall be desirous of obtaining such drawback, he shall, before such coals shall have been unloaded or removed from the barge in which the same may have been brought, give to the clerk and registrar of the coal market notice in writing under his hand, according to the Form No. 1, in Schedule (B.) to this Act annexed; and in case the clerk and registrar of the Coal Market shall not be satisfied with the coal-weigher named in such notice, he may refuse to grant any certificate; but if, and when he shall be satisfied with the coal-weigher named in such notice, he shall grant to such coal-weigher a certificate according to the Form No. 2, in Schedule (B.) to this Act annexed; and after such certificate shall have been granted, the coals intended to be conveyed to such place as aforesaid by canal or inland navigation, or exported coastwise or to foreign parts, shall be weighed or delivered out of the barge in which the same

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may have been brought immediately (or mediately by means of a lighter) into the vessel or barge by which the same may be intended to be so conveyed as aforesaid, and such coal-weigher shall thereupon make a return according to the Form No. 3, in Schedule (B.) to this Act annexed; and if such coals shall be delivered into a vessel for exportation coastwise, or to foreign parts, the master of the vessel into which such coals shall be delivered shall give to such coalweigher a certificate according to the Form No. 1, in Schedule (C.) to this Act annexed, which two last mentioned certificates the coal-weigher shall deliver to the applicant claiming such drawback; but if such coals shall be delivered into a barge for the purpose of being *taken* to any place situate more than 20 miles from the General Post-office, then such coal-weigher shall thereupon make a return according to the Form No. 3, in Schedule (B.) to this Act annexed, and upon the arrival of the barge containing such coals at the lock within the London district nearest the extremity thereof, the lock-keeper of such lock shall fill up and deliver to the master of such barge, for delivery to the consignee of such coal, at such place of *delivery* as aforesaid, a certificate according to the Form No. 4, in Schedule (B.) to this Act annexed, and such consignee shall, on the receipt of such lock-keeper's certificate, and after the delivery of the aforesaid coals, enclose to the applicant claiming such drawback a certificate according to the Form No. 5, in the Schedule (B.) to this Act annexed, together with such lock-keeper's certificate." You will find the word "conveyed" through all the drawback clauses, so that of course it means "conveyed and delivered." We have the words "conveyed," "taken," and "delivered," in each clause referring to drawback.

1008. But suppose a person were to name a village through which his team was to pass, he might convey it there, and come back again?—The certificate he signs is, that he has received a certain quantity of coals at such a place, conveyed by such and such means, so that we have in the first place, a notice that he is going to send them beyond. If he does not send them beyond, the drawback is not allowed. Here is a case in point: this is the certificate of a consignee receiving coals, whether he is a private gentleman, or a party in trade, or whether they are for gas works, or whether it is for any purpose whatever. This applies to railways, and there is a similar one which applies to canals: "I herely certify that I have received from Mr. [I here state name of agent or owner] of [here state address of party] [here state number of tons] tons of [here state name of coals] coals, brought by [here state name of railway] railway and delivered from [here state name of station] station." We only want to ascertain the name of the station which is beyond the boundary of 20 miles to be satisfied that the coals have been taken beyond.

1009. If it is beyond the boundary of 20 miles, you have nothing to do with it?—If beyond 20 miles we have no cause to refuse the drawback should the other certificates be correct.

1010. Sir J. Walmsley.] Do you limit your drawback to any particular quantity?—To twenty-one tons. Coals coming by the North Western, and carried away by the Great Western without breaking bulk receive an exemption on any quantity above a ton.

1011. Do you allow the drawback upon one waggon load which goes beyond the 20 miles, having paid the duty previously?—Yes, where the coals come in and go out without breaking bulk; we do not call it drawback, it is exemption.

1012. Do you allow that to a private individual, or a coal-dealer. Suppose, for instance, a person living beyond the 20 miles received one waggon load of coals, would he be entitled to the drawback of 1s. 1d. on that?—If it came by railway, and was sent to him without being stopped in London, or transferred into carts, an exemption would be allowed. I cannot state whether it is so personally, but I have no doubt that a great quantity of coals come up by the North Western Railway, and go by the loop line to Brentford, and away by the South Western to Godalming and Guildford. I have no doubt those coals are sent to private individuals as well as to parties in trade.

1013. Chairman.] Then there must be 20 tons of them?—Not of necessity coming in that way. Where the exemption is allowed, it is allowed in any quantity exceeding one ton.

1014. Those parties are persons in the coal trade?—Not of necessity; the public may also benefit.

1015. They may have, but it may go into the pocket of the coal-dealer?—Of course;

course ; I have nothing whatever to do with that. We do not know that, or do I believe it. Mr. J. R. Scott.

1016. Mr. Lowe.] Supposing a coal-merchant at St. Alban's takes coals from London, and sells to a person beyond the boundary five tons ; would you allow the drawback on that, when the waggon crosses the boundary ?—It depends on circumstances.

1017. Suppose I am not a tradesman at all ?—No application of that kind has ever been made ; the matter rests with the committee.

1018. Then by what right would you refuse that ?—I do not say that the committee would refuse it.

1019. How could you refuse it ; those coals must have paid duty somewhere which were going to be consumed out of the dutiable district ; by what right could you say the man should not have his duty back ?—I am not aware that we should refuse it. Such a case as you put has never come before the committee.

1020. Would you say you have the power not to allow it ?—It depends on circumstances ; if we thought the parties were smuggling coals in, we should refuse it.

1021. If you had a bad opinion of a party, you would have a right to refuse it ?—Certainly. I consider that if anything of that kind had occurred, and that the committee had exercised their power arbitrarily, that you would have had parties here to complain of the operation of the Act. I can mention a case where a party refused to make a certain arrangement as regards the paying of some duty on some coals. The party would give us no information whatever ; he refused to make a certain declaration. We have the discretion to require a certificate before a magistrate.

1022. Were those declarations and certificates required by the Act ?—The declarations may be by the committee or myself, in conformity with power vested in us by the Act.

1023. Which this party refused to make ?—He refused to make the declaration that I required for my own security.

1024. Then it was not anything required according to the Act ?—Not in any specific form.

1025. Chairman.] The declaration before the magistrate is merely your own arrangement ?—Precisely so, authority being given by the Act to require it where necessary.

1026. Mr. Lowe.] Do you think yourself entitled to refuse to give the drawback to a man because he does not make some declaration which is not required by the Act, but which you think it right to require from him ?—Yes, we should have for every ton of coals coming in to bring an action at a great expense.

1027. But does it not strike you that a person sending a team into Hertford, could not always find a magistrate before whom to make the declaration ?—The declaration is only required to be made once a month, not on every cart.

1028. Supposing he carries one waggon load of coals in one month, when is he to make the declaration of them before the magistrate ; supposing he finds no magistrate on the day when his carter appears in the town of Hertford, what would be the practical effect of your requiring him to make that declaration ?—I know of no case of that kind. The arrangement is made, that once every month the man shall give in a list of all coals that may have been delivered by him within the district, of which he has a map marked, and that once every month he shall make his declaration. I do not always require the declaration before the magistrate in cases where coals are brought in ; in the case of coals sent in from Boxmoor, none of the parties make a declaration if I am satisfied that they are *bonâ fide* ; if there was any doubt about it I might insist on it, and the Act confers that authority.

1029. You could not find a magistrate near Boxmoor for many miles ?—I am aware of the difficulties in the case of the ordinary traffic ; I am not aware that at Boxmoor I have ever insisted on a declaration before a magistrate.

1030. Did you say that Messrs. Gripper have actually been allowed the drawback on waggons of coals that they have so sent ?—They have been allowed a return of the full duties on coals carried beyond the boundary.

1031. Chairman.] I presume that the consumers of those coals ought to have

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the benefit of that return of duty?—There is no doubt of that; I expect they do.

1032. Sir *H. Meux*.] Suppose I were to send my team to St. Alban's for a waggon load of coals, wishing to consume them without the boundary, would you refuse me the drawback on those?—It depends on circumstances.

1033. *Chairman*.] What circumstances?—If the party who might send them out was a party whom we were aware was in the habit of smuggling the coals, we might think proper to refuse; or the party might refuse to make the required declaration.

1034. If I sent my team to St. Alban's for a waggon load of coals, and buy them of the coal-merchant there, could you refuse me the drawback on the coals at my own house?—I think we might, inasmuch as if every party sending out a cart load of coals should be entitled to claim an exemption on every occasion, without any system or supervision, a door would be opened to extensive frauds on the corporation, besides the impossibility of having any check. The number of claims would amount to many hundreds of thousands in the course of the year. As regards the drawback, up to the present time the number of papers constituting the claims for one year alone are upwards of 30,000, and refer to quantities averaging 100 tons.

1035. In fact, the drawback could only be allowed to the trade?—I said before, the agents are the parties who obtain it; but it is allowed to all parties, private gentlemen, parties connected with the gas works, parties at paper mills, and to all parties beyond; but the agents of these parties are generally those who obtain the drawback, and make the necessary applications, and go through the regular forms.

1036. Sir *J. Walmsley*.] Might they make that declaration in a month, or for any length of time?—Any length of time. But by arranging with the committee, we get them in within two or three months; so that parties shall not bring them in three years afterwards, by which we should lose all clue, and unable to trace fraud if it existed.

1037. Mr. *W. Miles*.] Is it necessary to determine to whom you should repay these duties, whether to the seller or the consumer, that it should be either one or the other, or would you not be likely to be charged twice?—To parties living down at Godalming and Guildford who do not come to London at all, it would be impossible for them to attend and give the necessary notices and make the necessary arrangements as regards the matter, and therefore they must leave it to their agents, who doubtless attend to their clients interest.

1038. Is it not the fact that in Hertford the sellers are the people who receive the drawback, and not the consumers?—No, the consumers beyond Hertford have doubtless the benefit, although applied for by their agents the dealers.

1039. Do not the sellers receive the repayment of the duties, and not the consumers?—The seller is an agent for getting the drawback allowed.

1040. The question was whether, in point of fact, the sellers are the people who get the repayment of the duties, and not the consumers?—In many cases I should say the consumers apply themselves, as well as the agents of the sellers; this does not however particularly refer to the town of Hertford.

1041. But are not those persons in the wholesale trade?—Not of necessity.

1042. Have you many applications for the drawback; for instance, of the delivery of five tons?—Many; and for half a ton. It is returned upon a declaration before a magistrate once every three or four months, but as an exemption not a drawback.

1043. *Chairman*.] But if a man is unfortunate enough to employ a person in whom you do not seem to have confidence, then he does not get the drawback?—Mr. Dickinson is the only person, out of many hundreds, who have applied for the drawback since the Act has passed, and whom I have taken upon myself to refuse, not however from any want of confidence in either Mr. Dickinson or his agent.

1044. You have stated that you would think yourself justified, in reference to drawback, if it were applied for by any person whom you thought was smuggling in coals; you also stated there was instances of that kind. Now, supposing a private individual employed one of these persons, in whom you, for some reason or another, had not confidence, that private person having nothing at

at all to do with your want of confidence in the person so employed, would not receive the duty?—Possibly so; I have never heard of a case of that kind.

1045. Mr. *K. Seymer*.] You spoke of coals going down from the North Western, and so down by the South Western; would they be sea-borne coals?—Inland coals.

1046. Then parties living in that district could not be aware that that coal had been caught at all in the London district?—It could not have been caught; the exemption is allowed directly it gets southwards of the boundary. I consider that the inhabitants of towns beyond the boundary positively know nothing as regards the payment of these duties or the allowance of the drawback, but they are beginning now to find it out; so that the question with reference to Mr. Gripper's retaining the drawback, might apply to every party claiming the drawback of the corporation of London, and which the Committee will see we have nothing to do with. An ignorance relative to these duties generally prevails.

1047. With reference to the navigation beyond the town of Ware, is there any intention to put up another stone?—No; the Act does not state that we can put up two stones upon the navigation; and when Mr. Marchant, or the surveyor on behalf of the Lea Navigation, protested against a second being put up, the Committee considered it was a reasonable protest, and no attempt to put up a second was made.

1048. Then on coals passing out of the district between Ware and Stanstead no drawback is allowed?—The drawback is allowed if they are taken and consumed beyond 20 miles from the General Post Office.

1049. You insist on the word being "consumed"?—I should in every case where I had a doubt call for a special declaration to meet that case.

1050. Now Ware is out of the district, as we know?—Yes, it is.

1051. Supposing Mr. Hanbury, to whom you had alluded, had not claimed the drawback, would not that drawback have been allowed to the bargemaster?—It would have been allowed to any person in whose name the application was made, the bargemaster sometimes makes an application; the lighterman frequently makes an application; the coal-merchant frequently makes an application: it is merely nominal.

1052. But the declaration must be made before a magistrate?—No; in no case of the ordinary drawback is it made before a magistrate; I only call for the declaration before a magistrate in a case where I have a reasonable doubt that the intention of the Act is by some means intended to be evaded, and that the coals, although they may be taken beyond 20 miles, are intended afterwards to be brought in.

1053. Are there many instances in which you have insisted upon a declaration before a magistrate?—I do not think out of 8,000 I have scarcely an instance. Parties know they are watched; I have shown them the Act of Parliament, and they know it is better not to attempt it, because they would have to run the gauntlet of the committee with the facts placed before them.

1054. Mr. *Lowe*.] You said you desired the lock-keeper to refuse to give to Mr. Dickinson a particular certificate; will you point out to the Committee what the certificate is which you desired the lock-keeper to refuse?—Not to Mr. Dickinson in particular; my orders were general against filling-up papers for coals delivered short of 20 miles, Mr. Dickinson's mill being within.

1055. You said particularly?—I would beg to amend my evidence in that respect.

1056. You were understood to state that Mr. Dickinson brings coals beyond the London district, and requires the drawback?—He takes coals beyond the London district, and delivers them, and consumes them within.

1057. Then he requires the drawback, does he not?—Yes.

1058. Where does he require the drawback?—At Home Park Mill.

1059. Is Home Park Mill situated on the canal?—On the canal.

1060. Look at this plan; is there not a private road from this mill which touches the canal?—I do not know.

1061. Where is the point where Mr. Dickinson requires the drawback?—According to the notice which has been given in to my office, it states as intended to be delivered at Home Park Mill, to be consumed, as we have understood, in the mill; the mill and the whole of his works being, by observations that I have made, within the London district; hence the refusal to allow the drawback.

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1062. *Chairman*.]

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1062. *Chairman.*] What do you mean by "observations that you have made"?—When Mr. Dickinson first saw me with reference to this, I went down to King's Langley to see the proper position of Home Park Mill.

1063. Is there a stone up to mark the position?—Yes, and Home Park Mill is within that line, within the district of 20 miles. It would make no difference if there is a private road, so far as drawback is concerned.

1064. Mr. *Lowe.*] Supposing Mr. Dickinson demanded the drawback for coals landed there, you know perfectly well that they would be consumed within the circle; under what section of the Act have you a right to refuse the drawback?—The Act states that if I have any doubt I may refuse, and refer the matter to the committee as their organ.

1065. What section are you speaking of; admitting they are going to be consumed within the circle, on Mr. Dickinson's private land, and admitting that he intends to consume them within the circle, will you refer to the section of the Act which gives you the power to refuse the drawback?—I refused, because I knew it to be within 20 miles of the General Post Office.

1066. Where is your authority in the Act to refuse, in the case put?—I believe it is a general discretion contained in the latter part of the 43d section of the Act.

1067. The section that applies is the 30th, and there I find this, "That upon and from the 1st day of October next after the passing of this Act, a drawback of 12 pence per ton shall be allowed upon all sea-borne coals, which without having been previously landed, shall be conveyed by any other vessel or by any canal or inland navigation to any place situate more than 20 miles from the General Post Office." There is nothing said in that clause about whether they shall be carried inside the circle again or not?—Mr. Dickinson has never given me a notice yet for coal landed beyond Home Park Mill, and beyond 20 miles from the General Post Office, having reference to Home Park Mill.

1068. *Chairman.*] With reference to the point as to Mr. Dickinson not having given you notice of the coals being carried beyond the area, did you not say that you had given the lock-keeper instructions not to give a certificate?—Home Park Mill is a place within the area of 20 miles, and the instruction was a general one to the lock-keeper to refuse the certificates on coals landed within.

1069. Mr. *W. Miles.*] If it was to be consumed, and delivered at Home Park Mill, it might as well be delivered and consumed seven miles nearer London?—Yes, without doubt.

1070. Sir *H. Meux.*] Under what section?—Any of the sections that state that a drawback shall be allowed when delivered beyond 20 miles from the General Post Office.

1071. Mr. *Lowe.*] You said you would take it on the supposition that Mr. Dickinson has never given you the right notice; but suppose he had given you notice of landing on the private road, have you any authority under this Act to refuse him the drawback?—The end of the 30th section is to this effect: "Upon the arrival of the barge containing such coals at the lock within the London district, nearest the extremity thereof, the lock-keeper of such lock shall fill up and deliver to the master of such barge, for delivery to the consignee of such coal at such place of *delivery* as aforesaid, a certificate according to the Form No. 4, in Schedule (B.), to this Act annexed; and such consignee shall, on the receipt of such lock-keeper's certificate, and after the delivery of the aforesaid coals, enclose to the applicant claiming such drawback a certificate, according to the Form No. 5, in Schedule (B.), to this Act annexed, together with such lock-keeper's certificate." The place of delivery must tally with the notice given; and such a notice would excite suspicion and call for inquiry, ending possibly in the refusal to entertain the claim.

1072. Sir *H. Meux.*] The question you have been asked is, what part of the Act gives to you the power of refusing the drawback upon coals landed without the circle, when they are conveyed within the circle?—There seems to be nothing having reference to coals so placed; but the Act itself directs that all coals shall pay duty coming within the boundary, unless they are consumed beyond the distance of 20 miles from the General Post Office, when they are exempt.

1073. Without reference to Mr. Dickinson, the same thing applies to Ware; the

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the coals are carried out from your district at Ware, where they can receive the drawback, and if they are brought within the Hertford district, they are then taxable?—Yes, precisely so.

1074. Will you show by what clause of the Act you have the power of taxing coals again, having once gone out?—I have acted upon the general clause, giving the committee discretion to refuse the drawback.

1075. Suppose the lock-keeper at Ware were directed to give that certificate on all coals passing through his lock, whether going to Hertford or not, would you refuse the drawback?—I have many times refused the drawback on coals going from Ware to Hertford, where the certificate has been wrongly filled up.

1076. Supposing the lock-keeper at Ware was to give any party a certificate, should you refuse the drawback if you had ascertained afterwards that no coals were brought into Hertford?—I have many times refused the drawback, notwithstanding the lock-keeper's certificate, upon the general authority of the Act, that the coals were not taken and delivered; because I do not suppose the word "taken" to mean absolutely taken out and brought in again, but *bonâ fide* taken and delivered beyond the district of 20 miles from the General Post Office.

1077. Can you give an instance?—To Messrs. Cory & Son I have refused; on the railway it would be the same thing. I have refused to Mr. Bell, the secretary of the Northumberland and Durham Coal Company, on behalf of Mr. Nicholas Wood and others. I have refused to allow Mr. Gripper the drawback at Hertford.

1078. You did that under the general clause?—Yes; but if there was any doubt as to where these coals are going to, then there is a power for me to call for a certificate to be put in.

1079. Mr. Lowe.] What clause is that under?—The 43d.

1080. Sir H. Meux.] Has that power ever been disputed?—I believe Mr. Dickinson disputed that power; the committee have, however, always exercised it.

1081. Chairman.] That is the coal and corn committee?—Yes. Mr. Dickinson stated he should bring a mandamus either against the committee or myself to show cause, but I believe he has not proceeded with it.

1082. Of how many persons is that coal and corn committee composed?—Forty-one members.

1083. Can you state the average number of those who attend the business?—It is not in my department at all.

1084. Do they not depute to you the carrying out of their regulations?—Yes, but any question of doubt they decide themselves.

1085. You say there are 41 members of that coal committee?—Yes.

1086. What is the average number, or thereabouts, of those who regularly attend that committee?—There would be at least 25 members on the grand committee.

1087. Is there a select committee of that grand committee?—There is a sub-committee.

1088. Does not that sub-committee do all the work?—They attend to all that is required of them in connexion with the duties of my office, and submit their deliberations to the decision of the grand committee.

1089. Is there a secretary to that sub-committee?—Yes.

1090. You receive your instructions from the clerk of the committee?—Yes, on behalf of the committee; every warrant that issues from the office is signed by a quorum of seven gentlemen.

1091. Are they bound to be present?—They must be present, or they could not sign their names.

1092. There is no instance of a signature being got?—Certainly not.

1093. Mr. Alderman Cubitt.] Do you receive your instructions from the coal committee?—Yes.

1094. In carrying out those instructions, do some matters arise in which you have a doubt?—I have a doubt occasionally.

1095. What do you do?—I put myself in communication with those officers who can best advise me, or with the coal and corn committee; the chairman and clerk of the committee are most cognizant of the duties.

1096. Who are the officers?—The chairman; the City solicitor; the principal clerk to the chamberlain; and Mr. Welton, the clerk of the committee generally.

1097. Those

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1097. Those are the parties you refer to, and not to the sub-committee itself?—Yes, as well as to the sub-committee.

1098. Were you present when this was discussed at the grand committee?—I was.

1099. Was there a large number present?—There was an average attendance, I believe.

1100. Mr. Lowe.] Was there a written notice?—Not a special notice, the decision of the sub-committee was considered and confirmed by the grand committee.

1101. Do you mean that all Mr. Dickinson's agent laid before the committee was that he wanted to land the coals within the circle, and expected a drawback from it?—He wanted to receive the drawback, because the coals were taken beyond 20 miles from the General Post Office and landed. I stated to the committee that I should recommend the committee to call for a certificate before a magistrate to ascertain where the coals were consumed.

1102. Will you not reconsider what you stated just now, that Mr. Dickinson did not merely give you notice for coals to be taken to his mill, but did he not state that they were to be landed outside the circle?—I cannot admit that notice was so given, although from conversation with Mr. Dickinson's agent (after my refusal to allow the claim), that it was Mr. Dickinson's intention to land them and cart them in.

1103. Did you not state that he merely claimed to take coals within the circle?—He claimed a drawback on coals taken to Home Park Mill.

1104. Would it not very materially alter the question submitted to the committee?—I recollect Mr. Dickinson stating, or rather Mr. Barlow on his behalf, that the coals were taken to a spot on the canal which was a distance of more than 20 miles from the General Post Office, that was not however in the claim.

1105. Then, of course, the claim was, that he could carry them to his own land, to his own mill, within the circle?—Mr. Dickinson raised a claim to be entitled to the drawback, on coals delivered at Home Park Mill, which is within the circle.

1106. Chairman.] Are these minutes taken before that select committee?—I have no doubt about it.

1107. Mr. Alderman Cubitt.] In the event of any merchant or consumer feeling himself aggrieved, can he appeal from you to the committee?—I invariably advise them to have recourse to that proceeding. There are members of the coal trade here in attendance who can speak to the usual custom upon that point.

1108. You say that with regard to coals at Hertford, if they are to be carried out and consumed beyond the district, the coal-merchant is allowed the drawback?—Yes, on behalf of the consumers.

1109. Have you not said with regard to St. Alban's, that that could not be so?—Yes, because, as I have stated, St. Alban's is wholly supplied with inland coals northwards. Coals are cheaper northwards of St. Alban's than they are at St. Alban's itself; whereas in Hertford coals are dearer northwards of Hertford than they are at Hertford itself. The state of the trade in those two places is reversed.

1110. But if coals coming inland, on arriving at St. Alban's have paid the duty, what is the reason why the drawback should not be allowed if those coals are exported?—I see no reason whatever it should not be allowed; such a thing is not likely to occur on account of the nature of the trade?

1111. Such a claim has never been made?—No, or do I think likely.

Mr. John Jasper Gripper, called in; and Examined.

Mr. J. J. Gripper.

1112. Chairman.] ARE you carrying on trade as a coal merchant in Hertford?—Yes, and in Ware also.

1113. Ware being out of the district, do the coals that you deal in there receive the drawback?—All coals we sell at Ware we receive the drawback on.

1114. And as regards the town of Hertford?—We do not receive the drawback for the town of Hertford.

1115. In the event of your supplying coals to a farmer, or any private gentleman

gentleman who sends his team in with corn to load back with coals, do you receive the drawback in that case?—We make a return once a month to the registrar, and we receive the drawback.

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1116. What is the price of coals that you are supplying at this moment at Ware?—They are different prices at Ware; the best Walls End coals are 20 s. 6 d. a ton.

1117. What is the price of the same coal at Hertford?—Twenty-one shillings and sixpence; we make 1 s. difference between the price at Hertford and the price at Ware.

1118. Why is that?—In consequence of the duty.

1119. But suppose a person living outside the area of taxation buys coals of you at Hertford, the price at which you supply him would be 21 s. 6 d.?—We should make an agreement with him deducting the price of duty, in consequence of being allowed it from the City.

1120. Is there any gentleman you can name, whom you are supplying, withdrawing that 1 s. in consequence of receiving the drawback?—We are obliged to do so with the whole of the gentlemen living out of the district, otherwise we should not be able to sell these coals to them; if we sell any quantity to them, such as four or five tons, or a waggon load, they make an agreement as to the price of the coals, or their steward does for them; of course to insure their custom we put the coals as low as we can.

1121. Do you think that the inhabitants of Hertford are at all aware that this drawback is granted?—No, I do not think they are.

1122. When you deduct the 1 s., you do so to insure their custom?—Yes, the competition between the Great Northern Railway and the town of Hertford is such, that of course every 1 s. makes a difference. We think it is a very hard case that we should be obliged to pay a duty at Hertford, when they do not at Ware. We looked very strictly into the Act, and we found there was a clause by which we could get the drawback, which made it a matter of discretion with the corporation, and we made an application to them to allow it.

1123. Private individuals living within reach of Ware and Hertford do not send for coals to Ware in preference, but they are just as well inclined to buy at Hertford; they send to Ware, in consequence of Ware being able to give them that drawback of 1 s.?—Yes; for instance, Mr. Newman of Watton sometimes takes coals from Hertford and sometimes from Ware; of course we allow him the coals at the same price at Hertford as we allow them to him at Ware. We get the drawback from the City.

1124. Sir H. Meux.] He is without the district?—Yes.

1125. Chairman.] But all parties living in the town of Hertford, which is within the district, you charge with the 1 s.?—We charge them according to our advertised prices. Previous to the passing of this Act, inland coal did not pay at all; we received inland coals free. I think we commenced receiving inland coals in 1850, and up to the passing of this Act, which is, I believe, in 1851, we did not pay duty on inland coals at all, and received nearly 1,000 tons without paying duty.

1126. Can you give any evidence as to the effect of the coal tax upon the town of Hertford; does it cramp the trade?—I cannot give any distinct evidence that it does so, because we get the allowance of the drawback from the City if we send beyond. We do not find it does cramp the trade; if we did not receive that drawback, it would, certainly.

1127. How long have you received that drawback?—From the first passing of the Act.

1128. Is that given generally to all the trade of Hertford?—That I do not know; we only had to look for ourselves.

1129. Have you any special agreement with the Eastern Counties Railway Company for delivering your coals?—We have an arrangement for the delivery to Hertford.

1130. Is there any agreement with regard to coals being brought into the town of Hertford?—The railway does not bring coals into the town of Hertford.

1131. Is that owing to any agreement with them?—No, the coals which come into the town of Hertford come from the Northumberland and Durham Coal Company's wharf; unless parties had a large quantity it would not answer their purpose to send them down.

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1132. Is there much competition with you in the town of Hertford now, owing to coals being brought from Welwyn by the Great Northern into the town?—There is a small quantity of coal which comes from Welwyn into the district.

1133. Before the opening of the Great Northern you supplied the whole of that district?—The opening of the Great Northern took away about half the trade in coals from Hertford.

1134. Did it have the effect of lowering the price of coals in the district?—No, I think not; the coals have been higher irrespective of the Great Northern, and everything else; the coals have been high in the north.

1135. Can you state what the difference of price is now as against four years ago?—I think the Great Northern opened in 1849 or 1850.

1136. Can you give us the price then?—The coals are higher now than they were then; however, they have varied very much indeed since that time; they have been considerably lower.

1137. Do you wish the Committee to understand that you consider the drawback given under that Act as completely countervailing the duty towards the consumers generally of the district?—No.

1138. Should you like to see the duty off coals altogether, or the reverse?—Decidedly I should like to see it off, we find it a great hardship. Not only the inland, but also the sea-borne coals that are put on the railway at Lynn, are now obliged to pay the duty. If it had not been for the passing of this Act we should not pay duty at all. The stone was fixed and the City boundary was placed at Broxbourne, but after the passing of this Act that stone was altered and removed.

1139. Further from London?—Yes.

1140. Sir H. Meux.] Had that stone been placed there for any length of time?—Many years; in fact we endeavoured to discover when it was first placed there, but the railway people did not keep a proper record of the placing of the stone, and we could not discover when it was put down. There cannot be a doubt, that it was placed there by the City authorities, because it had the City arms upon it, and is a similar stone to the one in use now. They claimed a duty on coals coming from the north; the railway company made a branch line, so evaded passing this stone; it turns round again and comes down Hertford without passing the stone.

1141. Chairman.] Are you a member of the corporation of Hertford?—Yes.

1142. Do you recollect any communication passing between the corporation of Hertford and the corporation of the City of London with reference to the prospect of Hertford being exempt under an agreement?—Yes; I came to London once or twice, and had interviews with the corn and coal committee.

1143. When did you first find out that Hertford was not to be exempt?—I cannot tell exactly the date; it was previous to the passing of the Act. We had interviews with the corn and coal committee, and we were in hopes that the town would have been exempt. The matter was placed in the hands of Mr. Cowper and the Remembrancer, and they were to confer with Lord John Manners, who was then in the Office of the Woods and Forests.

1144. Did you ever understand that a promise had been actually given?—I was told so.

1145. Not officially?—No, merely in conversation.

1146. Sir H. Meux.] Was that before 1851?—It was about the time of the passing of the Act.

1147. Chairman.] Was there any rejoicings in the town of Hertford, such as bell-ringing, or anything of that kind?—No; I do not remember that there was.

1148. Have you any other point on which you wish to offer any evidence?—No; we feel it a great hardship that the Government should allow the Great Northern Company to compete with us in coals as a railway company.

1149. Mr. Masterman.] You have stated that there was no official communication passing between these authorities with regard to Hertford being exempt from the coal duty?—No, I believe not.

1150. In what situation was the town of Hertford in reference to the coal duties, previous to the year 1845, when coals were made payable within 20 miles from the General Post-office?—Previously to our receiving inland coals the town of Hertford paid duty on all coals.

1151. Did

1151. Did not the town of Ware, previously to the passing of that Act, pay the duty?—Until the passing of the last Act, it paid the duty. Mr. J. J. Gripper.

1152. By the Act of 1851, it is exempt from the payment of duty?—Yes. 26 May 1853.

1153. Hertford being within the limits is still liable to the duty?—Hertford being within the limits, I suppose is liable.

1154. Have you any knowledge of the proportion of sea-borne coal consumed in the town of Hertford at the present moment?—No, it is difficult to say, because the town of Hertford only contains 6,000 inhabitants; consequently, a large portion of the coals which come to Hertford are consumed in the country around.

1155. Then you cannot say what proportion of sea-borne is consumed?—I think about 4,000 tons.

1156. Does the payment of the duty, in your opinion, restrict the consumption in Hertford?—No, I cannot say that it does, because we have no means of competing in any other way.

Mr. Henry Welton, called in; and Examined.

1157. *Chairman.*] ARE you a member of the coal committee?—I am a minuting clerk in the Town Clerk's Office. Mr. H. Welton.

1158. Is it your duty to attend to the coal and corn, and finance committee?—Yes.

1159. And the select committee also?—Yes, it is my duty to attend to the whole of the business.

1160. It has been stated that the coal and corn committee is composed of 41 members, is that correct?—Forty-two at the present time.

1161. How is the sub-committee formed?—It is appointed monthly.

1162. Consisting of how many?—Twelve.

1163. And to them is referred all the work?—No, at every monthly grand committee it is referred to them to go down to the Coal Exchange, and examine the accounts for the previous month of the clerk and collector, and the clerk and registrar.

1164. Do these questions of the granting of drawback come before that committee?—Yes.

1165. Before the sub-committee?—Yes.

1166. What do they do with those applications?—The sub-committee examine Mr. Scott's account and applications for drawback; and if approved, recommend them to the grand committee for the warrants to be signed for the payment of the drawback.

1167. Does Mr. Scott state his objections where the drawback is refused, and are those objections considered by the sub-committee?—Yes.

1168. Does that sub-committee keep a minute book?—Yes.

1169. And are the proceedings of the day entered into that minute book?—Yes; and all their proceedings need the confirmation of the monthly grand committee.

1170. Were you present when the agent of Mr. Dickinson appeared before that sub-committee?—Yes; I am not sure whether it was a monthly sub-committee or not; I believe it was; it was at Guildhall.

1171. Do you remember whether there were a good many of the members present?—Six or seven, I should think, to the best of my recollection.

1172. Were there minutes taken of the proceedings of that day?—Yes.

1173. Can you recollect the exact claim which Mr. Dickinson made?—There was a statement made by the gentleman who attended on the part of Mr. Dickinson, and the locality of his premises was examined, and the Committee expressed an opinion that there was no claim for the drawback.

1174. Was the claim made by Mr. Dickenson on the ground of his coals being landed upon his own land outside the area of taxation, although consumed afterwards within the area of taxation in his own mill?—I do not recollect the exact terms of the application; the committee were of opinion that the coals were not consumed beyond, and therefore they could not allow the drawback.

1175. Was that application made in writing, or only *viva voce*?—I think a gentleman attended; I do not think there was anything in writing; there had been, probably, letters previously.

1176. Would that appear in the minutes?—Yes.

1177. The

N 2

1177. The

Mr. H. Welton.

26 May 1853.

1177. The application, and the mode in which it was made?—Certainly.

1178. Could those minutes be produced before this Committee?—Yes.

1179. Mr. Alderman *Cubitt*.] Without talking about the construction of the Act of Parliament, whether the committee were right or wrong, is it not the fact that if the drawback were allowed in this case, there would be no reason why the drawback should not be allowed on all coals landed there to any amount whatever, and brought within the area of taxation to any place?—No doubt.

1180. That is your opinion?—Yes.

1181. *Chairman*.] You were understood to say that the committee, in giving this drawback, take into consideration not whether the coals are carried beyond the area of taxation, but whether they are ultimately to be consumed beyond the area of taxation?—"Delivered and consumed" have been the words generally employed.

1182. They allow the drawback only when they are satisfied that the coals are to be consumed beyond the area of taxation; the statement of their being carried beyond the limits would not give the claim to drawback?—Certainly not, if delivered beyond.

1183. On going out of the area of taxation by a public road, have you any means of knowing where they are to be consumed?—No, I apprehend not.

1184. In that case the drawback would be allowed?—An exemption or return of duty might be allowed.

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A P P E N D I X.

Appendix, No. 1.

Appendix, No. 1

RETURNS showing the Amount of any MUNICIPAL or other DUTIES per Ton levied on COALS, to whom such Duties are Paid, and in what Manner applied; and the Total Amount of such Duties in the Years 1851 and 1852.

ABERDEEN HARBOUR.

THE shore or harbour dues levied on coals at Aberdeen, and payable to the Commissioners for the Improvement of the Harbour of Aberdeen, are $3\frac{1}{2}$ d. per ton.

The metage dues payable to the Harbour Commissioners, and applied in payment of meters' wages, providing and upholding weights and measures for weighing the coals, are $1\frac{1}{2}$ d. per ton.

For Year from September 1850 to September 1851:

			£.	s.	d.
The amount of shore dues on coals was	-	-	2,029	5	11
Metage dues for same period	-	-	1,009	16	10
TOTAL	-	-	£. 3,039	2	9

For Year from September 1851 to September 1852:

The amount of shore dues on coals was	-	-	1,916	2	5
Metage dues for same period	-	-	954	3	-
TOTAL	-	-	£. 2,870	5	5

Alexander Reid,

Harbour Collector and Treasurer,
Port of Aberdeen.

19 March 1853.

BERWICK-UPON-TWEED.

MUNICIPAL DUTIES - - - None of any kind.

OTHER DUTIES.

AMOUNT.	To whom Payable.	In what Manner Applied.	Total Amount of Duties.					
			1851.			1852.		
			Export or Import.	Ton-nage.	Duties.	Export or Import.	Ton-nage.	Duties.
3 d. per chaldron.	- - To the Commissioners of Berwick Harbour, under 48 Geo. 3, c. 104.	- - For re-building and maintaining the pier, and improving the harbour of Berwick-upon-Tweed.	Export-	1,175	£. s. d. 11 15 -	Export-	1,165	£. s. d. 11 13 -
			Import-	1,890	18 18 -	Import-	1,824	18 4 9½

N. B.—I have not applied for nor obtained any return from the Collector of Customs of duties on coals collected for the public revenue; nor does the above return meddle with turnpike tolls on coals coming into or going out of the borough in carts or carriages, the amount of which cannot be ascertained.

14 March 1853.

R. Home,
Town Clerk, and Clerk of the Peace.

Appendix, No. 1.

TOWN OF BRIGHTON.

THE Brighton Town Act (6 Geo. 4, c. 179, s. 163) enacts, "That there shall be paid to the Commissioners acting under the authority of the said Act, any rate or duty which the said Commissioners shall think fit to order and direct, not exceeding—

- "For every chaldron of 36 bushels of coals or culm, 3 s.
- "For every chaldron or like quantity in number of bushels of coke, 1 s. 6 d.
- "For every chaldron or like quantity in number of bushels of cinders and ashes, 1 s.
- "And for every bushel of charcoal 1 d., and so in proportion for a less quantity of the said several and respective articles which shall or may be landed on the beach of the said town, or in any other manner by land carriage, or otherwise brought or delivered within the limits of the said town."

By virtue of an inquisition of the Court of Quarter Sessions for the Eastern Division of the County of Sussex, holden in the year 1835, and by the order of the Commissioners of the 6th day of January 1836, the following rates or duties were ordered and appointed, viz. :

On coals, 2 s. 6 d. per ton.
 On culm, 2 s. per ton.
 On coke, 1 s. 2 d. per chaldron.
 On cinders and ashes, 9 d. per chaldron.
 On charcoal, $\frac{3}{4}$ d. per bushel.

These duties are collected and received by the Commissioners, or their collector or collectors.

By the 117th section of the said Act it is enacted, "That all the rates, tolls, duties, assessments, and impositions, which are by this Act authorised to be rated, levied, assessed, or imposed by the said Commissioners (except the rate for watering as aforesaid) shall, when received, be consolidated into and form one fund, and be applicable by the Commissioners to be appointed by virtue of this Act, for the general purposes thereof."

AMOUNT OF TOWN DUTY levied under the authority of the Brighton Town Act (6 Geo. 4, c. 179), upon COALS, CULM, COKE, CINDERS, and CHARCOAL, in the Years 1851 and 1852.

1851 :					£.	s.	d.
57,920 tons	7 cwt.	of coals,	at 2 s. 6 d.	- - - - -	7,240	-	10
201 tons	6 cwt. 3 qrs.	of culm,	at 2 s.	- - - - -	20	2	8
6,625 chaldrons		of coke,	at 1 s. 2 d.	- - - - -	386	9	1
10 - ditto		of cinders,	at 9 d.	- - - - -	-	7	6
3,390 $\frac{3}{4}$ bushels		of charcoal,	at $\frac{3}{4}$ d.	- - - - -	10	11	11
					£.	7,657	12 -
1852 :					£.	s.	d.
62,852 tons		of coals,	at 2 s. 6 d.	- - - - -	7,856	10	-
154 tons	11 cwt. 1 qr.	of culm,	at 2 s.	- - - - -	15	9	10
7,054 $\frac{3}{4}$ chaldrons		of coke,	at 1 s. 2 d.	- - - - -	411	10	4
15 - ditto		of cinders,	at 9 d.	- - - - -	-	11	3
2,322 bushels		of charcoal,	at $\frac{3}{4}$ d.	- - - - -	7	5	1
					£.	8,291	6 6

Brighton 23 March 1853.

Lewis Slight,
Clerk to the Commissioners.

CHICHESTER.

Amount per Ton.—4d. per cha'dron; per ton, 4d., less one-sixth. *Mem.*—Members of the old Corporation pay only one half dues.

To whom Paid.—Municipal Corporation.

How Applied.—As part of the city fund. The Corporation provide buoys, &c., and maintain a quay, used for landing and shipping, without charge.

Total Amounts.—1851, 122l. 13s. 7d.; 1852, 139l. 14s. 3d.

19 March 1853.

James Powell,
Town Clerk.

TOWN, PORT, AND BOROUGH OF DOVER.

Appendix, No. 1.

Amount of Coal Duties, &c. per Ton.	To whom Paid.	How Applied.	Total Amount.	
			1851.	1852.
			£. s. d.	£. s. d.
1st. Coal duty of 1s. 7d.	-- To the Treas- urer of the Do- ver Local Board of Health.	-- In aid of the District Fund Account.	2,673 8 4	2,668 3 9
2d. Town droit of 1½ d., from which droit coals brought in vessels be- longing to the port of Dover, and to certain other ports specified in the Dover Harbour Act, are exempt.	-- To the Treas- urer of the Bo- rough.	-- In aid of the Borough Fund.	44 18 9	39 14 10½

Note.—1st. The coal duty of 1s. 7d. per ton is levied by virtue of certain Local Acts for paving, &c. the town. On the application in 1850 of the Public Health Act to Dover, the Commissioners under the Local Acts ceased, and their revenues and functions were transferred to the Corporation, as the Local Board of Health, whereupon these coal duties (subject to a debt of 23,724*l.* charged thereon, and on certain other tolls by the late Commissioners of Paving), fell into the District Fund Account.

2d. The town droit, called “Coal Money,” has existed from time immemorial, and is charged (together with other property) with a sum of 840*l.* 2s. 4*d.*, balance of a debt of 1,500*l.*, secured by a mortgage thereof made by the old Corporation prior to the Municipal Corporations Act.

Thomas Baker Bass, Town Clerk.

DUNDEE.

YEARS.	Rate per Ton.	Total Amount of Duty levied on Coal by the Trustees of the Har- bour of Dundee, under Acts of Parliament, passed for Maintaining and Improving the Harbour of Dundee, and applied for that purpose, on Coals im- ported by Sea.	Rate per Ton.	Total Amount of Duties on Scotch Coals levied by the Magis- trates and Town Council of Dundee, as Patrons of the Hospital and Kirk Fabric of that Burgh, and applied towards supporting the Funds of the Kirk Fabric and the Hospital of said Burgh respectively.	TOTAL.
		£. s. d.		£. s. d.	£. s. d.
In the Year 1851	3d. ¾ of a penny	2,055 5 2	¾ths of a penny	55 - 9	2,110 5 11
Ditto - 1852	" -	1,896 18 3	" -	38 13 11	1,935 12 2
		£. 3,952 3 5		£. 93 14 8	£. 4,045 18 1

COALS brought to Dundee by Railways.

Besides the above, the subscriber having applied to the Managers of the Dundee and Perth Railway Company, and Dundee and Arbroath Railway Company, by which coals are brought into Dundee, he is informed that there were brought into Dundee by the Dundee and Perth Railway, in 1851		Rate.	Tons. Cwt.
Ditto, in 1852 -		- - - - -	-
And by the Dundee and Arbroath Railway there was brought into Dundee, in 1851		- - - - -	-
Ditto, in 1852 -		- - - - -	-
		no duty -	4,072 0
		" -	4,817 0
		6d. per ton*	4,757 13
		" -	10,201 6
			23,847 19

* This 6*d.* per ton is apparently for the carriage of the coals, as it is reported as going to the revenue account of the railway.

Wm. Barry, Town Clerk.

TOWN OF HARWICH.

One penny per ton is levied on all coals delivered in the town of Harwich, and the amount is applied to the general purposes of the Borough Fund of Harwich. In the year 1851, the total amount thereof was 9*l.* 17*s.* 4*d.*; and in the year 1852, the total amount thereof was 11*l.* 8*s.* 1*d.* There is also the sum of 2*s.* per chaldron levied on all coals landed and used in the said town; the sums so received are applied to the general purposes of a local Act, intituled "An Act for Paving, Cleansing, Lighting, Watching, and otherwise Improving the Town of Harwich, in the County of Essex; and for supplying the said Town with Water." In the year 1851, the total amount so raised was 335*l.* 8*s.*; and in the year 1852, the total amount so raised was 308*l.* 1*s.*

Harwich, 11 May 1852.

Edward Chapman,
Town Clerk.

HASTINGS.

COALS and COKE imported into *Hastings* from 1 January 1851 to 31 December 1852, both inclusive, with the Amount of Duty thereon and Drawback allowed during the same Period within the District of the *Hastings* Local Board of Health:—

	Tons. cwt. qrs.						£.	s.	d.
COALS - - -	20,265	5	3	at 2 <i>s.</i> 4 <i>d.</i> per ton	-	-	2,384	2	5
Drawbacks -	6,751	11	2	at 2 <i>s.</i> 4 <i>d.</i> per ton	-	-	794	5	9½
COKE - - -	35	4	0	at 1 <i>s.</i> 8 <i>d.</i> per ton	-	-	2	18	8
Drawbacks -	142	4	1	at 1 <i>s.</i> 8 <i>d.</i> per ton	-	-	11	17	2½

This 142 tons 4 cwt. 1 qr. is coke converted out of coals by the Gas Company at Hastings.

This does not include a return of the coals and coke imported into the whole borough of Hastings, but only within the district of the local Board of Health. For a return of the remaining quantity imported, application should be made to the "Clerk to the Commissioners under the Town of St. Leonard's Improvement Act."

15 March 1853.

John G. Shorter, Town Clerk.

KINGSTON-UPON-HULL.

Amount of duty received by Coal Inspector in 1851 on 50,568	£.	s.	d.
chaldrons of coal, at 1 <i>d.</i> per chaldron	-	-	210 14 -
Amount of duty received by Coal Inspector in 1852 on 39,912			
chaldrons of coal, at 1 <i>d.</i>	-	-	166 6 -

The above rate or duty is levied by virtue of a local Act of Parliament passed in the 50th year of his late Majesty George 3, and called the "Myton Improvement Act."

The above duty is now paid to the local Board of Health of this borough by the Inspector of Coals (he first deducting his expenses, salary, &c. therefrom), and the Board apply the remainder of such money to repairing and maintaining, &c. the streets of this borough.

12 March 1853.

L. C. Tarn, for the Town Clerk

LEITH.

THERE is no municipal or other tax levied upon coals brought within this burgh; such as are brought by sea, like every other article which is imported, pay shore or harbour dues, but I do not understand these to be of the nature of the tax to which the order has reference. If I should be mistaken in this, I beg to refer you for any information you may require as to the shore dues paid for coals imported into the harbour to the "Commissioners of the Harbour and Docks of Leith," under whose administration the harbour revenues are placed.

12 March 1853.

W. Anderson, Town Clerk.

MARGATE.

		<i>Tons.</i>		<i>Amount, at 3s. per ton.</i>	
				<i>£.</i>	<i>s. d.</i>
From April 1850 to 5 April 1851	- -	10,223	- -	1,490	10 -
„ April 1851 to 5 April 1852	- -	9,863	- -	1,437	17 -

These duties are levied by the Margate Pier and Harbour Company, under the authority of the 52 Geo. 3, c. 186, and are applied in maintaining the pier, harbour, and works belonging thereto, and in paying the interest of the outstanding debt of 67,200 *l.*

N.B.—Coals used by steam-boats, included in the above amount, are charged 1s. per ton only, and a drawback of 2s. per ton is allowed upon all coals sent out of the parish of St. John, Margate.

S. S. Chancellor, Clerk.

11 March 1853.

MONTROSE.

THE duties per ton levied upon coals forms part of the revenue of the Harbour Trustees, collected in virtue of the Acts of Parliament mentioned below; and out of the total of the harbour rates, the Trustees have to pay 600 *l.* a year to the Town Council for the right to the harbour, conveyed by the Corporation to the Parliamentary Trustees soon after the passing of the Act of 1837.

Geo. C. Myers, Town Clerk.

12 March 1853.

MONTROSE HARBOUR.

THE duties on coal are levied in virtue of two Acts of Parliament, obtained in the years 1837 and 1850, by which the Trustees are empowered to levy 2½ *d.* per ton on all coal imported into the harbour. By the Act passed 15 July 1850, power is taken to increase this rate to the extent of 25 per cent., which is now collected :

		<i>£</i>		<i>s.</i>	<i>d.</i>
The duties levied in 1851, amounted to	- - - - -	516	9	1½	
Ditto „ 1852, „ to	- - - - -	482	-	-	

Out of the monies thus levied on coal and other goods, the Harbour Trustees (to whom the same are payable) apply the proceeds, in terms of the above-mentioned Acts; and *inter alia*, 600 *l.* is paid annually to the corporation.

John Smith, Collector.

12 March 1853.

PETERHEAD.

THE duties levied on coals at the harbours of Peterhead are 10 *d.* per ton on English coals, and 9 *d.* per ton on Scotch coals; the duties on which are paid to the trustees of the harbours, and are applied for the use and improvement of the harbours. The total amounts received for duties on coals for the years 1851 and 1852 were 389 *l.* 4 *s.* 7½ *d.*, and 371 *l.* 4 *s.* 4 *d.*

William Alexander, T. C.

17 March 1853.

PLYMOUTH.

THERE have been no municipal or other duties per ton levied upon coals within the jurisdiction of Plymouth, in the years 1851 and 1852.

Charles Whiteford,
Town Clerk.

11 March 1853.

Appendix, No. 1.

PORTSMOUTH.

Amount of Municipal or other Duties per ton, levied within the Borough of Portsmouth :

On Coals landed at the town wharfs, 6*d.* per ton.

On Coals landed at any other parts of the shores of the Borough, 2*d.* per ton.

To whom such duties are paid - - - The Corporation of Portsmouth.

How such duties are applied - - - In payment of the interest, and 5 per cent. annually of the principal, of a debt of 13,000*l.*; in maintenance of the wharfs, payment of salaries of officers and servants; the balance, if any, being applied to the general expenditure of the Borough.

Total Amount of such Duties in the Years 1851 and 1852 :

In 1851 :	£.	s.	d.	£.	s.	d.
Duties on 38,910 tons, at 6 <i>d.</i> - - - - -	972	15	3			
Ditto, on 13,025 tons, at 2 <i>d.</i> - - - - -	108	11	-			
				1,081	6	3
In 1852 :	£.	s.	d.			
Duties on 43,537 tons, at 6 <i>d.</i> - - - - -	1,088	8	6			
Ditto, on 21,925 tons, at 2 <i>d.</i> - - - - -	182	4	3			
				1,270	12	9

The above duties are levied under the powers of an Act passed Session 1839, intituled, "An Act for Enlarging the Town Quay of the Borough of Portsmouth, and Improving that portion of the Harbour of Portsmouth called the Camber."

John Howard,
Town Clerk.

12 March 1853.

RAMSGATE.

	£.	s.	d.
Amount of coal duties levied in 1851 - - - - -	1,580	14	-
Amount of coal duties levied in 1852 - - - - -	1,749	1	6

Two shillings per ton paid to Commissioners' Treasurer, and applied, with income from other sources, to general purposes of the Local Act.

Martin L., & C. Daniel,
Clerks to Commissioners under the Ramsgate
Improvement Acts.

11 March 1853.

ST. ANDREWS.

Description of Dues.—Harbour Dues.

Amount per Ton.—One halfpenny from burgesses; one penny from all others.

Amount, 1851.—10*l.* 10*s.* 4½*d.*

Amount, 1852.—8*l.* 10*s.* 0½*d.*

To whom Paid.—Magistrates and Town Council of St. Andrews, as representing the community.

How Applied.—In maintenance of harbour and burgh purposes.

Grace & Yoole,
Town Clerks.

St. Andrews, 17 March 1853.

SCARBOROUGH.

MAYOR'S DUES.

One sack of Coals from each vessel delivering at Scarborough.

1851	-	-	154 cargoes = 9 tons 10 sacks.
1852	-	-	147 „ = 9 tons 3 sacks.

The Mayor's Coal dues are distributed gratuitously amongst the poor of the town.

WATER.

WATER TOLLS.

Three halfpence per ton on all coals imported.

			£.	s.	d.
Gross receipts for 1851	-	-	69	3	11½
„ 1852	-	-	64	15	2

Twelve and a half per cent. commission allowed for collection.

The proceeds from the Water Tolls are applied in the repairs of the Corporation Pier and Dolphins in the harbour.

In addition to the above, a duty is levied upon coals by the Commissioners of Scarborough Pier and Harbour, under 6 Vic. (27 June 1843), the Secretary to the Commissioners acts for them.

J. J. Moody,
Town Clerk.

15 March 1853.

SHOREHAM.

No coal duties are levied in this town.

Chas. D. Binkwell,
High Constable and Returning Officer.

16 March 1853.

SOUTHAMPTON.

No duty is levied upon coals within this borough. The Commissioners for improving the port and harbour of Southampton, make a charge of three-pence per ton for wharfage upon coals discharged from vessels lying alongside the public quays belonging to the Commissioners.

Charles E. Deacon,
Town Clerk.

11 March 1853.

HARBOUR AND TOWN OF STONEHAVEN.

The only duty levied upon coals in the harbour and town of Stonehaven, is what is called the shore and harbour dues, which are levied on all coals imported into the harbour, at the rate of sevenpence per ton. The duty is paid to the Harbour Trustees, and applied to the support of the harbour, and towards payment of the debt incurred in making it. The total amount of the duty in the year 1851 was 107 l. 6 s. 5 d.; and in the year 1852, 102 l. 0 s. 1 d.

James Tindal,
Town Clerk.

17 March 1853.

WEYMOUTH AND MELCOMBE REGIS.

DUTIES on Coals imported into the Harbour of *Weymouth* and *Melcombe Regis*, in the county of Dorset, in the years 1851 and 1852 :

			£.	s.	d.
1851 - - - Amount received	-	-	424	-	2 at 6 d. per ton.
1852 - - - Amount received	-	-	641	5	5 at 1 s. 4 d. per ton.

To whom paid and their application :—The Town Council, who are trustees by virtue of their office under the Bridge Act; and are applied in liquidating a debt incurred in building a new bridge across the harbour.

Frederick Charles Stiggutt,
Town Clerk.

17 March 1853.

Appendix, No. 1.

WHITBY.

AMOUNT of Duties of 1s. per Ton upon COALS, COKE, and CINDERS, received by the Commissioners appointed under and by virtue of an Act of Parliament made and passed in the Seventh year of the Reign of King William the Fourth, intituled, "An Act for better Paving, Cleansing, Lighting, Watching, and Improving the Town of Whitby, in the North Riding of the County of York," for the Years ending 5th July 1851 and 1852.

5 July 1851:	£.	s.	d.	£.	s.	d.
Account of coals duty received: Gross amount - -	508	10	7			
Less, drawbacks and commission - - -	94	7	5			
				414	3	2
5 July 1852:						
Amount of coal duty received: Gross amount - -	486	12	-			
Less, drawbacks and commission - - -	88	18	11			
				397	13	1
TOTAL Amount in the Years 1851 and 1852 - -	£.			811	16	3

Appleton Stephenson, Clerk to the Commissioners.

GREAT YARMOUTH.

DUTIES levied upon Coals in the Years 1851 and 1852.

Coals delivered in 1851.

Tons.	Duty per ton.	£.	s.	d.
141,307 - - -	at 2½d. - - -	1,324	15	-
6,100 - - -	at 6½d. - - -	158	17	1
TOTAL - 147,407		£.	1,483	12 1

The 6,100 tons were imported in vessels not registered at the port, and under the 6th Will. 4, those vessels pay 4d. per ton extra.

Coals delivered in 1852.

Tons.	Duty per ton.	£.	s.	d.
153,358 - - -	at 2½d. - - -	1,437	14	7½
4,161 - - -	at 6½d. - - -	108	7	2½
TOTAL - 157,519		£.	1,546	1 9½

The 4,161 tons were imported in vessels not registered at the port, and under the 6th Will. 4, those vessels pay 4d. per ton extra.

The above amount of duties is received by the Treasurer of this Borough on account of the Town Council, and is carried to the account of the Borough Fund.

Town Clerk's Office,
14 March 1853.

Appendix, No. 2.

**No. 1.—AMOUNT of SUPPLY ; showing each COAL DISTRICT from which it is derived,
and the Amount from each.**

SEABORNE, 1832.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE:			NEWCASTLE WALLSEND—continued.		
86	Adair's - - - - -	31,755	21	Burraton - - - - -	6,653
24	Beaumont - - - - -	9,522	95	Callerton - - - - -	34,217
3	Bell, Robson & Co.'s Low Main	906	52	Carr & Co. - - - - -	16,298
70	Bensham Main - - - - -	20,225	24	Chirton - - - - -	7,110
1	Bewicke & Co.'s Bean - - - - -	257	96	Clarke & Co. - - - - -	29,810
20	Bishop Main - - - - -	4,568	145	Gosforth - - - - -	47,305
1	Blake's Main - - - - -	239	1	Greenwell - - - - -	188
8	Blaydon Main - - - - -	1,639	8	Hazleriggs - - - - -	2,420
10	Charlotte Main - - - - -	3,194	139	Heaton - - - - -	45,447
11	Chester Main - - - - -	2,500	105	Hilda - - - - -	41,535
2	Coxlodge - - - - -	665	121	Hotspur - - - - -	38,461
53	Dean's Primrose - - - - -	14,477	1	Jesmond - - - - -	371
63	East Percy - - - - -	17,994	47	Joliffe's - - - - -	14,105
2	Ellison Main - - - - -	620	202	Killingworth - - - - -	65,222
1	Ellison Main Bean - - - - -	275	1	Monkseaton - - - - -	233
1	Ellison Low Main - - - - -	286	30	Newbiggin - - - - -	9,761
52	Felling Main - - - - -	17,204	131	Newmarch - - - - -	40,526
2	Forest - - - - -	752	166	Northumberland - - - - -	51,579
38	Garesfield - - - - -	10,918	14	Peareth - - - - -	4,340
5	Gosforth, W. E. Bean - - - - -	1,292	72	Perkins - - - - -	22,767
1	Heaton Main - - - - -	280	139	Riddell's - - - - -	43,628
78	Hebburn - - - - -	21,727	13	Russell's - - - - -	4,232
107	Holywell - - - - -	42,132	10	Todd & Watson's - - - - -	3,239
4	Howard's Main - - - - -	1,318	69	Walker - - - - -	22,808
35	Kenton, West - - - - -	10,386	6	Walridge - - - - -	1,346
17	Killingworth Main - - - - -	6,899			
2	Newburn Main - - - - -	873			
1	Newcastle - - - - -	408			
40	Orde's Redhough - - - - -	15,515			
81	Pelaw - - - - -	20,794			
13	Pitt's South Moor - - - - -	4,553			
58	Pontop Windsor - - - - -	21,766			
1	Sheriff Hill - - - - -	226			
53	Shipcote - - - - -	19,440			
20	South Holywell - - - - -	5,576			
18	St. Lawrence Main - - - - -	6,139			
113	Tanfield - - - - -	34,196			
2	Thackerah Main - - - - -	444			
1	Toft Moor Splint - - - - -	274			
89	Townley - - - - -	35,281			
5	Usworth Main - - - - -	852			
10	Wade's Bensham - - - - -	2,377			
40	West Hartley - - - - -	12,336			
76	Willington - - - - -	21,737			
5	Willington Bean - - - - -	1,039			
79	Wylam - - - - -	31,224			
1,402		456,880			
NEWCASTLE WALLSEND:			NEWCASTLE WALLSEND—continued.		
92	Bell's and Brown's - - - - -	27,444	21	Burraton - - - - -	6,653
74	Bell, Robson & Co. - - - - -	22,653	95	Callerton - - - - -	34,217
232	Bewicke & Co. - - - - -	74,297	52	Carr & Co. - - - - -	16,298
20	Blake - - - - -	5,747	24	Chirton - - - - -	7,110
16	Boundary - - - - -	3,425	96	Clarke & Co. - - - - -	29,810
66	Brown's - - - - -	21,831	145	Gosforth - - - - -	47,305
			1	Greenwell - - - - -	188
			8	Hazleriggs - - - - -	2,420
			139	Heaton - - - - -	45,447
			105	Hilda - - - - -	41,535
			121	Hotspur - - - - -	38,461
			1	Jesmond - - - - -	371
			47	Joliffe's - - - - -	14,105
			202	Killingworth - - - - -	65,222
			1	Monkseaton - - - - -	233
			30	Newbiggin - - - - -	9,761
			131	Newmarch - - - - -	40,526
			166	Northumberland - - - - -	51,579
			14	Peareth - - - - -	4,340
			72	Perkins - - - - -	22,767
			139	Riddell's - - - - -	43,628
			13	Russell's - - - - -	4,232
			10	Todd & Watson's - - - - -	3,239
			69	Walker - - - - -	22,808
			6	Walridge - - - - -	1,346
			2,208		708,998
			BLYTH:		
			8	Blyth - - - - -	1,632
			91	Cowpen - - - - -	20,402
			65	Hartley - - - - -	20,850
			25	Netherton Main - - - - -	5,970
			1	South Togson - - - - -	84
			190		48,938
			SUNDERLAND:		
			2	Beamish South Moor - - - - -	612
			2	Beamish Morton Main - - - - -	481
			62	Bell's Primrose - - - - -	18,469
			3	Davison's Morton Main - - - - -	397
			7	Eden Main - - - - -	1,130
			2	Fawcett Main - - - - -	484
			77	Lambton Primrose - - - - -	17,134
			1	Londonderry Nut - - - - -	117
			1	Primrose Mixed - - - - -	50
			1	Russell's Hetton Nut - - - - -	43
			1	Russell's Lyon's Main - - - - -	318
			159		39,235

0.49.

P

No. 1.—Amount of Supply, &c.—Seaborne, 1832—*continued.*

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
SUNDERLAND WALLSEND:			YORKSHIRE—<i>continued.</i>		
3	Hebdon - - - - -	852	1	W. E. Ashton - - - - -	84
575	Hetton - - - - -	167,105	6	Barnsley - - - - -	1,028
352	Lambton - - - - -	100,425	11	Devonshire - - - - -	395
165	Lyons - - - - -	40,484	3	Devonshire and Stavely -	186
112	Russell's Hetton - - - -	30,877	373		49,927
22	Russell's Lyon's - - - -	5,522			
1	Simpson's - - - - -	192	SCOTCH:		
4	Steam Boat - - - - -	906	4	Alloa - - - - -	496
216	Stewart's - - - - -	65,155	1	Bridesholm - - - - -	105
487	Stewart's Seaham - - - -	189,418	3	Clackmannon - - - - -	404
36	Stobart's - - - - -	8,427	1	Donibristle - - - - -	120
1,973		559,363	1	Dysart - - - - -	21
STOCKTON:			1	Eastfield - - - - -	70
3	Adelaide Nut - - - - -	577	3	Fordel Main - - - - -	366
3	Butter Knowle Main - - -	366	8	Halbeath - - - - -	1,358
1	South Durham Nut - - - -	180	1	Henderson, W. E. and Parrot	99
3	Tees Nut - - - - -	333	16	Inverkeithing - - - - -	2,345
7	Tees Primrose - - - - -	1,537	5	North Durham Main - - -	1,231
165	W. E. Adelaide - - - - -	40,252	-	Parrot - - - - -	47
51	Butter Knowle - - - - -	10,604	1	Scotch - - - - -	20
33	Cleveland - - - - -	8,320	20	Scremerston Engine - - -	5,664
42	Gordon's - - - - -	10,047	63	W. E. Elgin - - - - -	19,790
32	Musgrave's - - - - -	6,292	24	Greenwich Hospital - - -	5,742
11	Norwood Hetton - - - - -	1,798	11	Henderson - - - - -	2,662
49	Old Etherly - - - - -	10,624	16	Preston Grange - - - - -	3,524
45	South Durham - - - - -	10,449	20	Selby - - - - -	5,615
315	Tees - - - - -	67,702	199		49,579
1	Witton Park - - - - -	166			
761		169,247	WELSH:		
YORKSHIRE:			1	Bettws - - - - -	160
2	Astley - - - - -	699	4	Binding - - - - -	850
1	Attercliff Branch Cannel -	100	1	Creswell - - - - -	225
4	Barnsley Main - - - - -	406	12	Graigola - - - - -	2,888
2	Bromhill - - - - -	117	4	Hean Castle - - - - -	543
7	Denby L. - - - - -	641	9	Landshipping - - - - -	1,779
26	Elisecar - - - - -	2,974	1	Little Milford - - - - -	68
2	Flanshaw Main - - - - -	380	48	Llangennech - - - - -	11,035
11	Gawber Hall - - - - -	2,000	1	Lougher - - - - -	220
2	Gawber Main - - - - -	155	17	Merthyr - - - - -	3,760
1	Hallow's Main - - - - -	100	1	Rudry - - - - -	300
13	Inland - - - - -	1,168	39	Stone - - - - -	9,443
2	Lowther Main - - - - -	149	1	Tenby - - - - -	108
2	Methly - - - - -	372	2	Trimsaran Engine - - - -	573
69	New Flockton - - - - -	12,985	25	Ward's Llanelly - - - - -	6,662
1	New Gawber Soft - - - - -	45	1	Welsh - - - - -	30
2	Newhall Main - - - - -	180	167		38,644
1	Old Flockton - - - - -	60	FROM SUNDRY PLACES:		
2	Old Haigh Moor - - - - -	379	5	Cannel - - - - -	333
2	Parkgate Main - - - - -	121	4	Chivington - - - - -	273
161	Silkstone - - - - -	21,094	1	Cumberland - - - - -	42
5	South Hetton - - - - -	633	1	Haydock - - - - -	8
13	South Hetton Seam - - - -	1,957	1	Lonsdale - - - - -	33
1	Standrig - - - - -	300	1	Mixed - - - - -	31
6	Slavely - - - - -	201	1	Ravenhead - - - - -	360
2	Strafford Main - - - - -	93	1	Spinkhill - - - - -	7
1	Sturges & Co. - - - - -	21	1	Staffordshire - - - - -	108
6	Swallow Wood - - - - -	454	16		1,195
5	Thorphall - - - - -	450			

No. 1.—AMOUNT of Supply, &c.—Seaborne, 1833—*continued.*

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE WALLSEND:			SUNDERLAND WALLSEND—<i>continued.</i>		
68	Bell & Brown's - - -	18,977	2	Simpson's - - -	555
77	Bell's, Robson's & Co. - -	22,158	251	Stewart's - - -	77,590
117	Bewicke & Co. - - -	36,862	417	Stewart's Seaham - - -	119,345
23	Blake's - - -	6,666	8	Stobart's - - -	2,400
6	Boundary - - -	1,591	19	Urpeth - - -	4,930
106	Brown's - - -	34,313			
14	Burraton - - -	3,367	2,065		590,174
23	Callerton - - -	8,615	STOCKTON:		
1	Campbell's - - -	267	1	Adelaide Nut - - -	212
52	Carr & Co. - - -	15,959	32	Butter Knowle Main - - -	6,900
14	Chirton - - -	4,238	1	Gordon Nut - - -	68
99	Clark & Co. - - -	27,176	10	Old Etherly Main - - -	2,717
107	Gosforth - - -	32,746	4	Tees Tanfield - - -	422
1	Greenwell's - - -	166	147	W. E. Adelaide's - - -	34,032
117	Heaton - - -	36,513	43	Butter Knowle - - -	8,898
133	Hilda - - -	47,837	1	Dixon's - - -	108
1	Hilda (Gas) - - -	320	80	Gordon - - -	18,598
107	Hotspurs - - -	32,283	2	Greenfield's - - -	209
3	Howdon - - -	786	30	Musgrave's - - -	5,892
4	Jesmond - - -	740	13	Old Etherly - - -	2,881
3	Joliffe's - - -	873	77	South Durham - - -	16,550
234	Killingworth - - -	69,993	1	Spencer's - - -	66
161	Newmarch's - - -	50,920	13	Stockton - - -	2,943
139	Northumberland's - - -	42,088	312	Tees - - -	69,184
28	Pearth's - - -	7,437	3	Witton Park - - -	507
105	Perkins - - -	32,984			
148	Riddell's - - -	46,424	770		170,187
3	Russell's - - -	1,012	YORKSHIRE:		
3	Todd & Watson's - - -	513	1	Attercliff Branch Cannel - -	113
46	Walker - - -	14,445	3	Barnsley Main - - -	333
2	Waldridge - - -	455	30	Elisecar - - -	3,041
3	Woodside - - -	575	7	Gawber Hall - - -	870
1,948		599,299	1	Haigh Moor - - -	15
BLYTH:			1	High Green - - -	12
6	Blyth - - -	794	13	Holme's Main - - -	760
31	Cowpen - - -	6,675	3	Inland - - -	191
108	Hartley - - -	33,940	1	Ledger Bridge - - -	50
32	Netherton Main - - -	7,227	1	Methley - - -	104
1	South Togson - - -	53	13	New Flockton - - -	2,670
178		48,689	3	Newhall Main - - -	210
SUNDERLAND:			2	New Park Gate - - -	124
6	Beamish South Moor - - -	770	4	Rotherham Stone - - -	200
1	Bean Main - - -	180	49	Silkstone - - -	5,022
34	Bell's Primrose - - -	10,300	3	Stavely - - -	159
1	Bowes Main - - -	49	3	Strafford Main - - -	269
8	Eden Main - - -	1,367	5	Swallow Wood - - -	189
2	Fawcett Main - - -	500	10	Thorp Hall - - -	1,140
232	Lambton Primrose - - -	60,057	12	W. E. Devonshire - - -	449
1	Russell's High Main - - -	160	2	Devonshire and Stavely - -	129
2	Russell's Lyons Main - - -	521	167		16,050
2	Springwell Main - - -	305	SCOTCH:		
289		74,209	1	Alloa - - -	105
SUNDERLAND WALLSEND:			4	Clackmannan - - -	395
43	Braddyll's - - -	10,963	2	Fordel Main - - -	264
786	Hetton - - -	226,299	3	Halbeath - - -	479
281	Lambton - - -	81,461	3	Newbottle - - -	290
128	Lyons - - -	30,642	2	Scotch - - -	90
109	Russell's Hetton - - -	30,691	1	Scremerston Engine - - -	150
21	Russell's Lyon's - - -	5,298	31	W. E. Elgin - - -	8,846
			11	Henderson - - -	2,312
			4	Preston Grange - - -	827
			5	Selby - - -	1,380
			67		15,138

No. 1.—AMOUNT of Supply, &c.—Seaborne, 1833—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
WELCH:			SMALL COAL:		
1	Bettws - - - - -	200	1	Adelaide's - - - - -	233
1	Castle Main - - - - -	16	4	Beamish South Moor - - - - -	511
5	Graigola - - - - -	1,187	1	Rllison Main - - - - -	230
5	Hean Castle - - - - -	842	2	Ellison Main and Bean - - - - -	370
5	Landshipping - - - - -	996	3	Hetton - - - - -	346
28	Llangennech - - - - -	7,878	1	Hutton Seam - - - - -	117
18	Merthyr - - - - -	4,750	2	Old Etherly - - - - -	270
12	Nevill's Llanelly - - - - -	3,263	1	Primrose - - - - -	168
1	Oakwood - - - - -	150	1	Vane's - - - - -	320
26	Stone - - - - -	6,211	1	Stobart's and Eden Main - - - - -	120
12	Warde's Llanelly - - - - -	3,398	3	W. E. Lambton - - - - -	822
1	Welsh - - - - -	25	1	Walker - - - - -	76
115		28,416	22		3,583
FROM SUNDRY PLACES:			CULM AND CINDERS:		
5	Cannel - - - - -	45	15	Culm - - - - -	3,740
1	Wigan - - - - -	15	1	Cinders - - - - -	16
6		60			

RECAPITULATION.

SHIPS.	QUALITY.	TONS.
1,434	Newcastle - - - - -	460,848
1,948	Newcastle Wallsend - - - - -	599,299
178	Blyth - - - - -	48,689
289	Sunderland - - - - -	74,209
2,065	Sunderland Wallsend - - - - -	590,174
770	Stockton - - - - -	170,187
167	Yorkshire - - - - -	16,050
67	Scotch - - - - -	15,138
115	Welch - - - - -	28,416
6	From Sundry Places - - - - -	60
22	Small Coal - - - - -	3,583
15	Culm - - - - -	3,740
1	Cinders - - - - -	16
7,077		
	TOTAL, 1833 - - -	2,010,409

SEABORNE, 1834.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE:			NEWCASTLE—continued.		
80	Adair - - - - -	32,168	6	Garesfield - - - - -	2,218
76	Bensham - - - - -	16,204	104	Hebburn - - - - -	30,428
20	Bishop's Main - - - - -	4,042	115	Holywell - - - - -	45,231
1	Bradley - - - - -	296	2	Howard Main - - - - -	651
1	Bradley Medomsley - - - - -	349	11	Kenton, West - - - - -	3,416
7	Charlotte Main - - - - -	1,942	19	Medomsley - - - - -	6,770
77	Chester Main - - - - -	21,446	3	Newburn Main - - - - -	1,178
126	Dean's Primrose - - - - -	38,468	3	New Hartley - - - - -	879
78	East Percy - - - - -	20,668	85	Orde's Redbough - - - - -	32,740
3	Ellison Main - - - - -	623	114	Pelaw - - - - -	31,433
13	Ellison Low Main - - - - -	2,718	39	Picton Main - - - - -	8,409
67	Felling Main - - - - -	21,591	2	Pitt's South Moor - - - - -	646

No. 1.—Amount of Supply, &c.—Seaborne, 1834—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE—continued.			SUNDERLAND—continued.		
59	Pontop Windsor's - - -	22,688	2	Coxgreen Main - - -	477
4	Pontop Windsor's (Stanhope & Tyne Company). - - -	1,664	21	Eden Main - - -	4,845
4	Russell's Main - - -	878	1	Harraton Main - - -	294
2	Russell's High Main - - -	487	139	Lambton Primrose - - -	34,954
1	Russell's Usworth Main - - -	328	1	Morton Main - - -	150
3	Sheriff Hill - - -	712	5	Richmond Main - - -	1,197
32	Shipcote - - -	10,723	2	Russell's Eden Main - - -	878
4	South Beaumont Main - - -	1,610	6	Russell's Lyon's Main - - -	815
11	South Hartley - - -	3,130	3	Urpeth Main - - -	397
3	St. Lawrence Main - - -	715	1	Wyburg Main - - -	155
92	Tanfield - - -	33,104			
2	Townley - - -	847	232		55,959
1	Tyne Maine - - -	190			
1	Usworth Main - - -	137	SUNDERLAND WALLSEND:		
104	West Hartley - - -	32,365	51	Braddyll's Hetton - - -	12,316
30	Wellington - - -	8,442	654	Hetton - - -	186,510
1	Windsor's Tanfield - - -	355	431	Lambton - - -	120,486
78	Wylam Moor - - -	31,956	116	Lyon's - - -	27,991
1,488		474,835	75	Russell's Hetton - - -	20,369
			36	Russell's Lyon - - -	10,566
NEWCASTLE WALLSEND:			2	Springwell - - -	507
1	Bedes - - -	153	2	Steam-boat - - -	340
41	Bell and Brown's - - -	11,746	127	Stewart's - - -	38,777
109	Bell, Robson & Co. - - -	31,787	267	Stewart's Seaham - - -	75,033
183	Berwicke & Co. - - -	58,582	22	Stobart's - - -	6,231
89	Brown's - - -	29,110	11	Urpeth - - -	2,165
1	Burraton - - -	137	1,794		501,321
63	Carr & Co. - - -	18,596			
5	Chirton - - -	1,651	STOCKTON:		
96	Clark & Co. - - -	28,665	1	Adelaide Nut - - -	222
1	Durham - - -	445	52	Butter Knowle Main - - -	12,056
179	Gosforth - - -	56,717	4	Gordon Nut - - -	602
131	Heaton - - -	38,399	13	Old Etherley Main - - -	2,735
119	Hilda - - -	45,889	1	South Durham Nut - - -	177
131	Hotspur - - -	40,672	1	West Hetton - - -	165
2	Howdon - - -	574	126	W. E. Adelaide - - -	27,672
17	Jesmond - - -	4,487	20	Auckland - - -	4,309
8	Jolliffe's - - -	1,790	19	Butter Knowle - - -	4,062
224	Killingworth - - -	67,418	1	Chaytor's - - -	127
9	Lanchester - - -	3,189	8	Deanery - - -	1,561
2	Medomsley - - -	651	114	Gordon - - -	25,166
1	Newbiggin - - -	63	1	Hedley's - - -	148
156	Newmarch - - -	49,018	38	Musgrave's - - -	6,527
164	Northumberland - - -	51,504	24	Old Etherley - - -	6,184
83	Peareth's - - -	24,129	14	Peirse's - - -	2,912
132	Perkins's - - -	42,200	6	Raby - - -	1,494
107	Riddell's - - -	35,064	23	St. Helen's - - -	4,412
11	Russell's - - -	3,249	150	South Durham - - -	37,565
1	Todd & Watson's - - -	275	303	Tees - - -	68,816
13	Waldridge - - -	3,627	2	Tees Tanfield - - -	405
50	Walker - - -	16,075	7	Victoria - - -	1,461
9	Woodside - - -	1,676	1	Wellington - - -	240
2,138		667,538	76	West Hetton - - -	12,693
			1,005		221,711
BLYTH:			YORKSHIRE:		
13	Blyth Main - - -	2,049	1	Barnsley Main - - -	140
59	Cowpen Main - - -	11,624	4	Elisecar - - -	393
119	Hartley - - -	38,662	5	Gawber Hall - - -	822
57	Netherton Main - - -	11,933	1	High Green - - -	15
248		64,268	2	Holmes Main - - -	25
			3	Howard's Main - - -	275
SUNDERLAND:			11	Inland - - -	231
9	Beamish South Moor - - -	1,357	10	New Flockton - - -	1,568
39	Bell's Primrose - - -	10,591	83	Silkstone - - -	12,091
3	Clarence New Primrose - - -	349	2	Stavely - - -	45
			3	Stratford Main - - -	56

No. 1.—AMOUNT of Supply; showing each Coal District from which it is derived, &c.—*continued.*

SEABORNE, 1885.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE:			NEWCASTLE WALLSEND— <i>continued.</i>		
78	Adair's - - - - -	31,748	149	Hotspur - - - - -	52,418
76	Bensham - - - - -	13,069	1	Howdon - - - - -	214
6	Bishop's Main - - - - -	1,149	10	Jesmond - - - - -	2,842
45	Bradley Main - - - - -	13,632	253	Killingworth - - - - -	78,984
11	Burden Main - - - - -	3,696	48	Lanchester - - - - -	14,717
4	Carr & Co.'s Hartley - - - - -	1,244	29	Medomsley - - - - -	7,282
8	Charlotte Main - - - - -	2,363	138	Newmarch - - - - -	44,722
64	Chester Main - - - - -	22,687	143	Northumberland - - - - -	45,592
-	Clark & Co.'s Main - - - - -	97	120	Peareth's - - - - -	34,016
-	Cramlington - - - - -	42	95	Perkins - - - - -	32,368
117	Dean's Primrose - - - - -	35,853	118	Riddell's - - - - -	38,111
55	East Percy - - - - -	16,286	73	Walker - - - - -	23,537
14	Ellison Main - - - - -	4,019	32	Waldridge - - - - -	10,084
2	Ellison Low Main - - - - -	196	1	Woodside - - - - -	169
85	Felling Main - - - - -	27,260			
3	Garesfield - - - - -	995			
1	Heaton Main - - - - -	296	2,267		732,210
57	Hebburn - - - - -	16,168			
124	Holywell Main - - - - -	46,512	BLYTH:		
45	Holywell Reins - - - - -	15,531	7	Blyth Main - - - - -	939
5	Holywell Reins Splint - - - - -	1,661	1	Chevington Main - - - - -	34
7	Howard Main - - - - -	2,329	68	Cowpen Main - - - - -	13,896
1	Hutton Low Main - - - - -	106	113	Hartley - - - - -	36,991
6	Leaze's Main - - - - -	2,373	62	Netherton Main - - - - -	13,186
22	Medomsley - - - - -	6,752			
-	Mixt - - - - -	42	251		65,046
1	Montague Main - - - - -	217			
1	Newburn Main - - - - -	344	SUNDERLAND:		
82	Orde's Redheugh - - - - -	32,366	35	Beamish South Moor - - - - -	5,221
95	Pelaw - - - - -	27,729	28	Bell's Primrose - - - - -	9,104
36	Picton Main - - - - -	10,165	1	Eden Main - - - - -	270
5	Pitt's South Moor - - - - -	1,896	1	High Main - - - - -	270
48	Pontop Windsor's - - - - -	19,326	40	Lambton Primrose - - - - -	10,144
15	Pontop Windsor's (Stanhope & Tyne Company). - - - - -	5,067	10	Richmond Main - - - - -	2,379
65	Russell's High Main - - - - -	19,375	2	Russell's Lyon's Main - - - - -	566
3	Russell's Low Main - - - - -	1,104	1	Russell's Primrose - - - - -	198
2	St. Lawrence Main - - - - -	582			
4	Sheriff Hill - - - - -	586	118		28,152
27	Shipcote - - - - -	8,906			
4	South Beaumont - - - - -	1,501	SUNDERLAND WALLSEND:		
39	South Hartley - - - - -	12,493	189	Braddyll's Hetton - - - - -	49,805
31	Stormont Main - - - - -	7,983	1	East Rainton - - - - -	201
85	Tanfield Moor - - - - -	32,563	51	Haswell - - - - -	14,980
11	Urpeth Main - - - - -	2,786	676	Hetton - - - - -	199,852
103	West Hartley - - - - -	33,274	584	Lambton - - - - -	157,730
2	West Kenton - - - - -	683	21	Lyon's - - - - -	4,915
57	Willington - - - - -	17,210	71	Russell's Hetton - - - - -	22,491
78	Wylam Moor - - - - -	31,828	39	Russell's Lyon - - - - -	11,995
			210	Stewart's - - - - -	64,521
1,680		534,090	247	Stewart's Seaham - - - - -	71,196
			11	Stobart's - - - - -	3,716
NEWCASTLE WALLSEND:			2,064		601,402
47	Bell & Brown's - - - - -	13,536	STOCKTON:		
84	Bell, Robson & Co. - - - - -	26,367	52	Butter Knowle Main - - - - -	12,187
195	Berwicke & Co. - - - - -	64,847	8	Butter Knowle Nut - - - - -	532
2	Blake's - - - - -	396	4	Gordon Nut - - - - -	525
94	Brown's - - - - -	30,948	1	Hopper's Main - - - - -	129
7	Burraton - - - - -	1,976	1	Quarrington Main - - - - -	217
73	Carr & Co. - - - - -	22,268	1	Tees W. E. Nut - - - - -	196
27	Chirton - - - - -	8,896	3	West Hetton Splint - - - - -	510
73	Clark's - - - - -	22,860	78	W. E. Adelaide - - - - -	18,527
1	Dean's Primrose - - - - -	280	16	Auckland - - - - -	3,900
167	Gosforth - - - - -	54,962	1	Blackboy - - - - -	98
1	Grace's - - - - -	275	22	Butter Knowle - - - - -	5,453
157	Heaton - - - - -	48,833			
129	Hilda - - - - -	50,710			

No. 1.—Amount of Supply, &c.—Seaborne, 1835—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
STOCKTON—continued.			SCOTCH—continued.		
8	W. E. Chaytor's - - -	785	34	Newbottle - - -	1,309
9	Chilton - - -	1,733	1	North Hartley - - -	250
8	Deanery - - -	1,964	10	Parrot Main - - -	1,343
1	Deanery Splint - - -	212	2	Ruchill - - -	760
94	Gordon - - -	21,580	47	Scotch - - -	2,734
23	Hartlepool - - -	4,356	17	Tranent - - -	3,543
3	Lands - - -	721	5	Wemyss - - -	581
5	Musgrave's - - -	1,080	47	W. E. Elgin - - -	13,714
2	New Tees - - -	892	37	Henderson - - -	10,101
5	Norwood Hetton - - -	1,102	2	Minto - - -	263
10	Old Etherley - - -	2,416	5	Preston Grange - - -	678
17	Raby - - -	4,471	4	Selby - - -	815
61	St. Helen's - - -	14,050			
130	South Durham - - -	36,925	249		40,955
4	South End - - -	918			
293	Tees - - -	65,830	WELCH :		
14	Tees Tanfield - - -	3,996	2	Abbey - - -	240
3	Victoria - - -	731	1	Blainey - - -	430
25	Wellington - - -	5,729	2	Cwm Avon - - -	105
69	West Hetton - - -	18,670	16	Graigola - - -	3,636
965		229,885	1	Hean Castle - - -	351
YORKSHIRE :			8	Landshipping - - -	2,139
1	Astley - - -	43	33	Langennech - - -	9,076
1	Blackburn - - -	50	1	Little Milford - - -	81
2	Blackburn Banks - - -	50	1	Loughor - - -	140
7	Elsecar - - -	577	10	Merthyr - - -	2,754
33	Garober Hall - - -	5,403	28	Nevill's Llanelly - - -	7,781
18	Holme's Main - - -	1,975	38	Stone - - -	8,632
5	Inland - - -	182	1	Welch - - -	55
6	New Flocton - - -	898	142		35,420
13	Old Flocton - - -	1,318	FROM SUNDRY PLACES :		
1	Overton - - -	90	5	Cannel - - -	236
1	Park Gate - - -	4	1	Liverpool - - -	131
116	Silkstone - - -	12,537	6		367
11	Stanley Main - - -	1,248	SMALL COAL :		
10	Stavely - - -	291	2	Cramlington - - -	434
3	Strafford Main - - -	51	1	Wallsend - - -	21
20	Wosbro Park Main - - -	2,452	1	West Hetton - - -	289
2	W. E. Devonshire - - -	45	4		744
1	Kayes - - -	180	CULM AND CINDERS :		
251		27,394	11	Culm - - -	3,147
SCOTCH :			-	Cinders - - -	-
8	Clackmannan - - -	1,319			
1	Fordel Main - - -	160			
3	Great Splint - - -	395			
26	Halbeath - - -	3,040			

RECAPITULATION.

SHIPS.	QUALITY.	TONS.
1,630	Newcastle - - -	534,090
2,267	Newcastle Wallsend - - -	732,210
251	Blyth - - -	65,046
118	Sunderland - - -	28,152
2,064	Sunderland Wallsend - - -	601,402
965	Stockton - - -	229,885
251	Yorkshire - - -	27,394
249	Scotch - - -	40,955
142	Welch - - -	35,420
6	From Sundry Places - - -	367
4	Small Coal - - -	744
11	Culm - - -	3,147
-	Cinders - - -	-
7,958		
TOTAL, 1835 - - -		2,298,812

No. 1.—Amount of Supply; showing each Coal District from which it is derived, &c.—*continued.*

SEABORNE, 1886.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE:			NEWCASTLE WALLSEND— <i>continued.</i>		
75	Adair's Main - - - -	30,648	57	Lanchester - - - -	17,606
93	Bensham - - - -	15,519	1	Leazes - - - -	487
19	Bishop - - - -	4,298	60	Medomsley - - - -	17,682
17	Bradley - - - -	6,007	1	Monkseaton - - - -	246
93	Burdon - - - -	31,629	1	Mount Moor - - - -	275
13	Bute's Tanfield Moor - -	4,716	137	Newmarch's - - - -	46,819
52	Carr & Co.'s Hartley - -	15,448	111	Northumberland's - -	36,569
8	Charlotte Main - - - -	2,551	142	Peareth's - - - -	40,292
54	Chester - - - -	18,988	58	Perkins - - - -	19,619
106	Dean's Primrose - - - -	33,467	118	Riddell's - - - -	39,707
22	East Percy - - - -	7,375	8	Stanhope Steam - - -	2,694
3	East Tanfield - - - -	799	13	Urpeth - - - -	3,461
64	Ellison Main - - - -	16,549	42	Waldridge - - - -	14,093
2	Eighton Moor - - - -	767	72	Walker - - - -	22,087
105	Felling Main - - - -	30,325	1	Woodside - - - -	262
4	Forest - - - -	1,278			
18	Garesfield - - - -	5,214	1,930		637,976
40	Hebburn Main - - - -	10,946			
107	Holywell - - - -	41,172	BLYTH:		
12	Holywell Reins - - - -	3,932	18	Blyth Main - - - -	2,923
1	Holywell Reins Splint - -	127	74	Cowpen - - - -	14,882
26	Howard Main - - - -	8,665	111	Hartley - - - -	35,660
46	Leazes - - - -	17,860	82	Netherton - - - -	18,310
-	Main Team - - - -	71			
11	Medomsley - - - -	3,534	285		71,775
2	Mixed - - - -	90			
1	Newburn Main - - - -	424	SUNDERLAND:		
4	Old Walker - - - -	1,132	48	Beamish South Moor - -	8,526
68	Orde's Redheugh - - - -	27,691	36	Bell's Primrose - - -	12,170
92	Pelaw Main - - - -	28,485	1	Easington Main - - -	241
33	Picton - - - -	8,314	13	Eden Main - - - -	3,314
48	Pontop Windsor's - - - -	18,659	33	Lambton Primrose - - -	8,127
11	Pontop Windsor's (Stanhope and Tyne Co.) - - - -	4,516	-	Moorsley Main - - -	230
1	Potts & Co.'s Low Main - -	190	6	Richmond Main - - -	1,178
6	Potts & Co.'s Primrose - -	1,420	1	Russell's Lyon's Main - -	297
73	Russell's High Main - - -	23,222			
38	Shipcote - - - -	9,663	138		34,083
33	South Hartley - - - -	12,525			
16	South Pontop - - - -	5,903	SUNDERLAND WALLSEND:		
5	Splint - - - -	1,310	28	Belmont - - - -	8,069
19	Stormont Main - - - -	5,341	300	Braddyll's Hetton - - -	90,613
70	Tanfield Moor - - - -	28,235	226	Haswell - - - -	66,384
69	Townley Glebe - - - -	23,404	674	Hetton - - - -	201,737
95	West Hartley - - - -	82,292	515	Lambton - - - -	149,517
9	West Kenton - - - -	2,845	8	Lyon's - - - -	1,712
9	Whitefield - - - -	2,813	9	North Hetton Lyons - -	2,400
48	Willington - - - -	14,872	51	Pemberton & Co.'s - - -	13,707
80	Wylam Moor - - - -	31,729	107	Russell's Hetton - - -	31,693
			16	Russell's Lyon's - - -	4,709
			1	Steam Boat - - - -	29
1,821		595,845	197	Stewart's - - - -	60,253
			267	Stewart's Seaham - - -	77,212
NEWCASTLE WALLSEND:			4	Stobart's - - - -	1,420
29	Bell's & Brown's - - - -	8,606	2,403		709,448
1	Bensham - - - -	318			
156	Bewicke & Co.'s - - - -	52,378	STOCKTON:		
62	Brown's - - - -	21,206	62	Butter Knowle Main - -	15,760
2	Burraton - - - -	683	1	Butter Knowle Nut - - -	210
26	Carr & Co.'s - - - -	8,118	2	Gordon Nut - - - -	168
13	Chirton - - - -	4,854	2	Hartlepool Nut - - -	679
66	Clark & Co.'s - - - -	21,475	1	Wingate Main - - - -	194
127	Gosforth - - - -	44,037	56	W. E. Adelaide - - -	12,538
1	Grace's - - - -	318			
2	Greenwell's - - - -	351			
125	Heaton - - - -	41,803			
136	Hilda - - - -	52,046			
118	Hotspur's - - - -	45,047			
244	Killingworth - - - -	74,837			

No. 1.—Amount of Supply, &c.—Seaborne, 1836—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
STOCKTON—continued.			SCOTCH :		
4	W. E. Auckland - - -	630	1	Fordel Main - - -	260
2	Barrett's - - -	202	3	Halbeath - - -	384
2	Butter Knowle - - -	88	56	Newbottle - - -	2,542
5	Chilton - - -	1,143	1	Parrot - - -	33
1	Clarence - - -	46	37	Scotch - - -	2,839
3	Deanery - - -	477	2	Tranent - - -	237
136	Gordon - - -	33,545	2	Wellwood Splint - - -	300
78	Hartlepool - - -	23,514	1	Wemyss - - -	5
15	Lands - - -	3,733	37	W. E. Elgin - - -	10,428
1	Melbourne's - - -	240	17	Henderson - - -	5,646
8	Musgrave's - - -	1,522			
13	New Tees - - -	2,238	157		22,674
6	Norwood Hetton - - -	1,196			
1	Raby - - -	280	WELCH :		
77	St. Helen's - - -	18,827	1	Anthracite - - -	266
147	South Durham - - -	42,819	1	Broad Haven - - -	45
2	Southend - - -	449	3	Cwm Avon - - -	37
285	Tees - - -	69,886	21	Graigola - - -	5,342
22	Tees Tanfield - - -	6,150	4	Kilgetty - - -	987
46	Victoria's - - -	7,322	11	Landshipping - - -	3,190
85	West Hetton - - -	24,120	32	Llangennech - - -	9,766
1	West Tees - - -	246	1	Llangennech Nut - - -	340
1,064		268,222	12	Merthyr - - -	3,024
			4	Milford Low Vein - - -	1,257
			11	Nevill's Llanelly - - -	3,420
			19	Stone - - -	5,616
			4	Welch - - -	810
			124		33,600
YORKSHIRE :			FROM SUNDRY PLACES :		
1	Barnsley - - -	180	9	Cannel - - -	576
1	Blackburn - - -	16	1	Wigan - - -	100
1	Blackburn Bank - - -	20			
29	Elsecar - - -	3,106	10		676
17	Gawber Hall - - -	2,486			
1	Gawber New - - -	54			
-	High Green - - -	14			
1	Holme's Main - - -	25			
4	Inland - - -	57			
1	Loftus Gate - - -	104			
4	Low Laith - - -	481			
1	Lowther Main - - -	62	SMALL COAL :		
1	Manston Low Main - - -	56	1	Adair's - - -	259
2	Park Gate - - -	204	1	Braddyll's Hetton - - -	318
38	Silkstone - - -	3,111	1	Eighton Moor - - -	212
6	South Elgin - - -	662	1	Shipcote - - -	360
29	Stanley Main - - -	2,915	1	Peareth's - - -	201
21	Staveley - - -	2,032	1	Urpeth - - -	381
1	Swallow Wood - - -	30			
14	Wosbro' Park - - -	1,370	6		1,731
41	W. E. Devonshire - - -	3,288			
1	Overton - - -	240			
215		20,513	CULM AND CINDERS :		
			8	Culm - - -	1,637
			1	Cinders - - -	172

RECAPITULATION.

SHIPS.	QUALITY.	TONS.
1,821	Newcastle - - -	595,845
1,980	Newcastle Wallsend - - -	637,976
285	Blyth - - -	71,775
138	Sunderland - - -	34,083
2,403	Sunderland Wallsend - - -	709,448
1,064	Stockton - - -	268,222
215	Yorkshire - - -	20,513
157	Scotch - - -	22,674
124	Welch - - -	33,600
10	From Sundry Places - - -	676
6	Small Coal - - -	1,731
8	Culm - - -	1,637
1	Cinders - - -	172
8,162		
	TOTAL, 1836 - - -	2,398,352

No. 1.—Amount of Supply; showing each Coal District from which it is derived, &c.—*continued.*

SEABORNE, 1887.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE:			NEWCASTLE WALLSEND—<i>continued.</i>		
54	Adair's Main - - - -	22,875	131	Hotspur's - - - -	50,546
84	Bensham - - - -	13,003	1	Hutton - - - -	108
8	Bishop - - - -	2,010	253	Killingworth - - - -	82,699
4	Bradley - - - -	1,897	3	Kingscote & Co.'s - - - -	969
102	Burdon - - - -	36,904	13	Lanchester - - - -	4,357
1	Bute's Main - - - -	413	42	Medomsley - - - -	13,587
1	Bute's Main Stream - - - -	296	5	Mount Moor - - - -	1,754
32	Bute's Tanfield Moor - - - -	11,360	115	Newmarch's - - - -	39,910
93	Carr & Co.'s Hartley - - - -	27,102	93	Northumberland's - - - -	30,523
1	Charlotte Main - - - -	108	112	Peareth's - - - -	35,412
44	Chester - - - -	15,456	27	Percy Bensham - - - -	7,423
95	Dean's Promise - - - -	29,386	49	Perkins - - - -	16,214
4	East Percy - - - -	1,209	1	Pickwick - - - -	84
7	East Tanfield - - - -	1,680	69	Riddell's - - - -	23,489
13	Eighton Moor - - - -	3,158	14	Stanhope Steam - - - -	4,759
35	Ellison Main - - - -	10,374	11	Todd & Co.'s Bensham - - - -	2,036
115	Felling - - - -	38,781	34	Urpeth - - - -	7,762
1	Forest - - - -	296	41	Waldridge - - - -	14,562
16	Garesfield - - - -	5,522	48	Walker - - - -	14,139
53	Hebburn Main - - - -	13,282	1	Woodside - - - -	74
128	Holywell - - - -	52,162			
24	Howard - - - -	7,948	1,848		621,542
50	Leazes - - - -	19,022			
4	Main Team - - - -	911	BLYTH:		
10	Medomsley - - - -	3,402	46	Blyth Main - - - -	8,372
1	Mixed - - - -	36	48	Cowpen - - - -	9,936
2	Newcastle Main - - - -	868	112	Hartley - - - -	36,711
68	Orde's Redheugh - - - -	27,147	76	Netherton - - - -	16,837
1	Park Main Steam - - - -	151			
88	Pelaw - - - -	27,146	282		71,856
76	Pelton Main - - - -	25,405			
35	Picton - - - -	8,418	SUNDERLAND:		
5	Pitt's Tanfield - - - -	1,958	40	Beamish South Moor - - - -	6,337
38	Pontop Windsor's - - - -	14,449	15	Bell's Primrose - - - -	4,606
24	Pontop Windsor's (Stanhope & Tyne Company). - - - -	9,220	1	Bowse's Main - - - -	103
85	Russell's High Main - - - -	27,266	14	Eden Main - - - -	3,437
26	Shipcote - - - -	6,557	1	High Main - - - -	7
40	South Hartley - - - -	14,202	10	Lambton Primrose - - - -	2,316
3	South Beaumont - - - -	366	3	Richmund Main - - - -	911
29	South Pontop - - - -	11,464			
2	Stormont Main - - - -	311	84		17,717
52	Tanfield Moor - - - -	20,859			
79	Townley Glebe - - - -	26,153	SUNDERLAND WALLSEND:		
1	Townley Splint - - - -	148	140	Belmont - - - -	43,976
2	Townley Steam - - - -	368	380	Braddyll's Hetton - - - -	121,682
145	West Hartley - - - -	51,053	275	Haswell - - - -	84,471
8	West Kenton - - - -	2,713	665	Hetton - - - -	204,668
18	Whitefield - - - -	4,551	571	Lambton - - - -	166,791
1	Whitley - - - -	288	1	Lumley - - - -	268
68	Willington - - - -	20,530	8	Lyon's - - - -	1,799
84	Wylame - - - -	35,399	20	North Hetton Lyon's - - - -	5,634
1,960		655,083	61	Pemberton & Co.'s - - - -	16,768
NEWCASTLE WALLSEND:			123	Russell's Hetton - - - -	34,072
56	Bell's and Brown's - - - -	16,414	1	Steam Boat - - - -	106
150	Bewicke & Co's - - - -	52,603	174	Stewart's - - - -	53,874
82	Brown's - - - -	28,762	262	Stewart's Seaham - - - -	78,110
1	Burraton - - - -	112	2	Wear Steam Boat - - - -	296
17	Chirton - - - -	6,696	12	Whitwell - - - -	4,279
72	Clark & Co's - - - -	23,399	2,695		816,794
2	Clark & Co.'s Hartley - - - -	539			
124	Gosforth - - - -	42,307	STOCKTON:		
12	Grace's - - - -	2,009	1	Adelaide - - - -	122
2	Greenwell - - - -	338	79	Butter Knowle Main - - - -	18,865
146	Heaton - - - -	49,951	4	Butter Knowle Nut - - - -	442
121	Hilda - - - -	48,005	1	Hartlepool Nut - - - -	233

No. 1.—Amount of Supply, &c.—Seaborne, 1837—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
STOCKTON—continued.			SCOTCH—continued.		
1	South Durham Nut - - -	125	4	Halbeath - - - -	530
2	Tees Nut - - - -	409	1	Newbottle - - - -	40
1	West Hetton Nut - - -	64	25	Parrot - - - -	2,787
3	West Tees Nut - - -	518	56	Scotch - - - -	5,138
77	W. E. Adelaide's - - -	21,146	4	Torry - - - -	482
6	Auckland - - - -	1,077	1	Trannet - - - -	115
50	Barrett's - - - -	15,285	1	Wellwood Steam - - -	64
45	Barrington's - - -	12,214	25	W. E. Elgin - - - -	3,578
36	Brown's Deanery - - -	8,282	14	Henderson - - - -	4,237
1	Butter Knowle - - -	262	1	Preston Grange - - -	90
2	Clarence - - - -	108	18	Selby's - - - -	892
2	Clarence Hetton - - -	291			
7	Claverings - - - -	1,335	154		18,735
131	Gordon - - - -	34,282			
185	Hartlepool - - - -	57,774	WELCH:		
11	Lands - - - -	2,968	1	Broad Haven - - - -	135
1	Musgrave's - - - -	265	1	Bryndwy - - - -	430
2	Nevins's Tanfield - - -	590	1	Bushy Vein - - - -	320
11	New Tees - - - -	1,234	2	Cwm Avon - - - -	57
4	North Gordon - - -	845	14	Graigola - - - -	3,937
23	Norwood Hetton - - -	4,999	13	Landshipping - - - -	3,495
-	Old Etherley - - - -	93	20	Llangennech - - - -	6,369
67	St. Helen's - - - -	16,457	5	Llangennech Nut - - -	1,165
26	Seymour's - - - -	5,924	3	Little Milford - - -	324
155	South Durham - - -	47,781	29	Merthyr - - - -	6,830
257	Tees - - - -	65,563	2	Neath Abbey - - - -	525
1	Tees Hetton - - - -	130	3	Nevill's Llanelly - - -	1,036
18	Tees Tanfield - - -	5,544	34	Stone - - - -	7,778
6	Thornley - - - -	1,513	2	Waterloo - - - -	391
3	Thrislington - - -	943	3	Welch - - - -	467
38	Victoria's - - - -	8,201			
86	West Hetton - - - -	25,103	133		33,259
40	West Tees - - - -	9,548			
1,383		370,530	FROM SUNDRY PLACES:		
YORKSHIRE:			8	Cannel - - - -	639
3	Barnesley - - - -	161	1	Lonsdale - - - -	4
34	Elsecar - - - -	3,141	1	Park End - - - -	500
3	Gawber Hall - - - -	202	10		1,143
13	Inland - - - -	393			
1	Methall - - - -	14	SMALL COAL:		
-	Methley - - - -	56	2	Adair's - - - -	518
1	Overton - - - -	114	1	Beamish South Moor - - -	320
15	Silkstone - - - -	1,006	-	Belmont - - - -	31
8	Stanley - - - -	1,052	-	Eighton Moor - - - -	918
33	Staveley - - - -	3,865	-	Leazes - - - -	7
2	Thorp Hall - - - -	199	1	Medomsley - - - -	394
1	Union Steam - - - -	278	2	Urpeth - - - -	725
41	W. E. Devonshire - - -	4,482	1	Peareth's - - - -	257
155		14,963	7		3,170
SCOTCH:			CULM AND CINDERS:		
1	Burnt Island - - - -	114	7	Culm - - - -	1,759
1	Donibristle - - - -	180	2	Cinders - - - -	446
2	Fordel Main - - - -	498			

RECAPITULATION.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
1,960	Newcastle - - -	655,083	133	Welch - - -	33,259
1,848	Newcastle Wallsend - - -	621,542	10	From Sundry Places - - -	1,143
282	Blyth - - -	71,856	7	Small Coal - - -	3,170
84	Sunderland - - -	17,717	7	Culm - - -	1,759
2,695	Sunderland Wallsend - - -	816,794	2	Cinders - - -	446
1,383	Stockton - - -	370,530			
155	Yorkshire - - -	14,963	8,720	TOTAL, 1837 - -	2,626,997
154	Scotch - - -	18,735			

No. 1.—Amount of Supply; showing each Coal District from which it is derived, &c.—continued.

SEABORNE, 1888.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE:			NEWCASTLE WALLSEND:		
62	Adairs Main - - - -	24,580	54	Bell's & Brown's - - -	15,050
10	Baker Main - - - -	3,095	45	Bewicke & Co.'s - - -	15,404
35	Bensham - - - -	4,983	1	Birtley - - - -	196
2	Bishop - - - -	442	87	Brown's - - - -	12,684
11	Bradley - - - -	3,761	1	Burraton - - - -	413
1	Brandling - - - -	106	8	Chirton - - - -	3,161
95	Burdon - - - -	34,775	46	Clark & Co.'s - - -	14,717
24	Bute's Tanfield Moor - -	8,868	11	Dunn's - - - -	1,522
153	Carr & Co.'s Hartley - -	47,844	2	Dunn's Bensham - - -	476
32	Chester Main - - - -	12,022	109	Gosforth - - - -	36,556
3	Carr & Co.'s Hartley Steam -	494	30	Grace's - - - -	6,053
1	Coxlodge - - - -	100	184	Heaton - - - -	44,310
98	Dean's Primrose - - - -	28,645	107	Hilda - - - -	39,303
6	Derwent Main - - - -	1,518	105	Hotspur's - - - -	39,697
3	East Percy - - - -	1,247	1	Kibblesworth - - - -	182
1	East Tanfield - - - -	209	234	Killingworth - - - -	71,852
7	Eighton Moor - - - -	1,303	12	Lanchester - - - -	4,196
28	Ellison Main - - - -	8,632	8	Medomsley - - - -	2,130
103	Felling - - - -	32,786	5	Mount Moor - - - -	596
3	Forest - - - -	887	141	Newmarch's - - - -	46,672
19	Garesfield - - - -	5,753	71	Northumberland's - -	23,326
51	Hebburn - - - -	10,125	112	Pearth's - - - -	35,148
5	Howorth Hartley Steam - -	919	2	Pelton - - - -	725
108	Holywell Main - - - -	40,240	27	Percy Bensham - - -	8,292
27	Howard - - - -	9,121	71	Perkins - - - -	22,474
61	Leazes - - - -	17,719	101	Riddell's - - - -	33,973
4	Long Benton - - - -	830	2	South Tanfield - - -	646
1	Main Team - - - -	127	2	Stanhope Steam - - -	765
9	Medomsley - - - -	3,691	21	Todd & Co.'s Bensham -	4,264
7	Newcastle Hartley - - -	899	1	Tood & Watson's - - -	174
63	Orde's Redheugh - - - -	25,704	18	Urpeth - - - -	4,003
87	Pelaw Main - - - -	26,336	50	Waldridge - - - -	18,217
148	Pelton - - - -	51,404	54	Walker - - - -	15,600
21	Picton Main - - - -	3,997	3	Woodside - - - -	237
33	Pontop Windsor's - - - -	12,675			
68	Pontop Windsor's (Stanhop & Tyne Company.) -	26,842	1,626		523,013
10	Prudhoe Main - - - -	3,734	BLYTH:		
65	Russell's High Main - - -	22,788	60	Blyth Main - - - -	12,220
11	Smith & Co.'s Primrose - -	3,583	27	Cowpen - - - -	5,734
6	South Beaumont - - - -	1,419	111	Hartley - - - -	33,859
58	South Hartley - - - -	21,550	83	Netherton - - - -	18,177
3	South Holywell - - - -	41	45	Radcliffe - - - -	5,972
31	South Tanfield High Main -	10,137			
26	South Pontop - - - -	9,899	326		75,962
1	Swinhope Main - - - -	164	SUNDERLAND:		
65	Tanfield Moor - - - -	24,586	39	Beamish South Moor - -	5,935
63	Townley Glebe - - - -	20,210	3	Bell's Primrose - - -	1,061
-	Townley Splint - - - -	42	1	Belmont Nut - - - -	53
1	Townley Steam - - - -	307	19	Durham Main - - - -	6,207
13	Usworth Main - - - -	4,211	3	Easington Main - - -	825
105	West Hartley - - - -	37,980	10	Eden Main - - - -	2,405
18	Whitefield - - - -	4,346	12	Lambton Primrose - - -	2,949
48	Willington - - - -	14,502	1	Pemberton's Primrose -	182
74	Wylam - - - -	29,928	-	Richmond Main - - -	84
2,008		661,556	88		19,701

No. 1.—AMOUNT of Supply, &c.—Seaborne, 1838—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
SUNDERLAND WALLSEND:			STOCKTON—continued.		
132	Belmont - - - - -	39,196	269	W. E. Tees - - - - -	66,722
346	Braddyll's Hetton - - - - -	118,807	1	Tees Hetton - - - - -	60
202	Haswell - - - - -	61,993	18	Tees Tanfield - - - - -	5,375
616	Hetton - - - - -	184,908	7	Tennant's - - - - -	1,551
1	Keeper - - - - -	124	8	Thornley - - - - -	1,778
479	Lambton - - - - -	138,725	58	Victoria's - - - - -	10,433
6	Lumley - - - - -	1,782	74	West Hetton - - - - -	21,845
14	Lyons - - - - -	3,187	55	West Tees - - - - -	11,447
30	North Hetton Lyons - - - - -	7,670	1,637		424,454
47	Pemberton & Co.'s - - - - -	13,983			
126	Russell's Hettons - - - - -	34,967	YORKSHIRE:		
3	Steam Boat - - - - -	362	31	Brampton Main - - - - -	3,076
153	Stewart's - - - - -	46,680	2	Cortwood - - - - -	73
300	Stewart's Seaham - - - - -	88,432	29	Elsecar - - - - -	2,379
82	Whitwell - - - - -	27,701	2	Garforth Low Main - - - - -	203
2,537		768,517	8	Gawber Hall - - - - -	447
STOCKTON:			30	Inland - - - - -	906
1	Adelaide - - - - -	116	2	Lower Main - - - - -	314
1	Brown's Deanery Nut - - - - -	105	2	Lowther Main - - - - -	107
62	Butter Knowle Main - - - - -	11,996	16	Manston Low Main - - - - -	1,558
11	Clarence Hetton - - - - -	2,082	-	Melton Field - - - - -	50
1	Cragwood Nut - - - - -	240	1	Newmarket - - - - -	75
1	Pease's Nut - - - - -	234	1	Newton Main - - - - -	92
3	Tees Nut - - - - -	739	2	Park Gate - - - - -	118
4	Union Main - - - - -	906	6	Park Gate Steam - - - - -	613
2	Wingate Main - - - - -	609	38	Silkstone - - - - -	3,169
124	W. E. Adelaide's - - - - -	88,729	1	Stanley Main - - - - -	115
12	Auckland - - - - -	2,224	31	Staveley - - - - -	3,115
44	Barrett's - - - - -	13,488	1	Stafford Main - - - - -	50
59	Barrington's - - - - -	16,168	6	Victoria Main - - - - -	416
3	Barrington's & Flintoff's Mixed. - - - - -	971	1	Wosbro' Park - - - - -	30
27	Brown's Deanery - - - - -	6,566	42	W. E. Devonshire - - - - -	4,590
7	Brown's Deanery Splint - - - - -	1,006	252		21,496
13	Brown's Deanery Steam - - - - -	2,652			
4	Butter Knowle - - - - -	312	SCOTCH:		
1	Chaytor's - - - - -	127	2	Burnt Island - - - - -	221
16	Clarence - - - - -	3,025	3	Charleston - - - - -	75
9	Clavering's - - - - -	1,777	1	Cockenzie Chew - - - - -	51
12	Coundon - - - - -	1,909	1	Cowden Beath - - - - -	82
21	Cragwood - - - - -	4,270	1	Elphinstone Tower - - - - -	148
38	Flintoff's - - - - -	8,693	20	Halbeath - - - - -	2,150
96	Gordon - - - - -	23,342	2	Middlerig - - - - -	355
239	Hartlepool - - - - -	82,868	29	Parrot - - - - -	2,791
2	Mnagraves - - - - -	156	86	Scotch - - - - -	6,787
7	Nevin's Tanfield - - - - -	2,382	11	Standrig - - - - -	1,885
11	New Tees - - - - -	1,985	16	Torry - - - - -	1,728
19	North Gordon - - - - -	3,612	2	Wellwood Splint - - - - -	318
1	Norwood Hetton - - - - -	217	63	W. E. Elgin - - - - -	5,680
5	Old Etherly - - - - -	928	30	Henderson - - - - -	6,739
38	St. Helen's - - - - -	8,560	1	Preston Grange - - - - -	180
106	Seymour's - - - - -	23,816	2	Scott's - - - - -	225
1	Seymour's Steam - - - - -	155	8	Wellwood - - - - -	660
146	South Durham - - - - -	43,278	278		30,025

No. 1.—Amount of Supply, &c.—Seaborne, 1848—*continued.*

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
WELCH:			SMALL COAL:		
2	Blaendare - - - -	230	3	Adair's - - - -	789
2	Cwm Avon - - - -	205	1	Dunn's - - - -	84
23	Graigola - - - -	5,756	1	Grace's - - - -	84
10	Landshipping - - - -	3,193	1	Hetton - - - -	21
42	Llangennech - - - -	12,542	1	Lumley - - - -	47
5	Llangennech Nut - - - -	1,169	-	Peareth's - - - -	529
5	Little Milford - - - -	429	2	Pemberton & Co.'s - - - -	461
16	Merthyr - - - -	3,538	2	Radcliffe - - - -	216
1	Neath Abbey - - - -	140	-	Urpeth - - - -	63
14	Neville's Llanelly - - - -	4,058	11		2,294
1	Newport - - - -	315			
68	Stone - - - -	15,534			
1	Swansea - - - -	50			
1	Tredegar - - - -	350			
1	Varley - - - -	333			
10	Waterloo - - - -	1,491			
7	Welch - - - -	560			
209		49,893			
FROM SUNDRY PLACES:			CULM AND CINDERS:		
1	Broughton - - - -	285	9	Culm - - - -	2,026
8	Cannel - - - -	366	12	Cinders - - - -	1,414
1	Park End - - - -	83			
10		734			

RECAPITULATION.

SHIPS.	QUALITY.	TONS.
2,008	Newcastle - - - -	661,566
1,626	Newcastle Wallsend - - - -	523,018
326	Blyth - - - -	75,962
88	Sunderland - - - -	19,701
2,537	Sunderland Wallsend - - - -	768,517
1,637	Stockton - - - -	424,454
252	Yorkshire - - - -	21,496
278	Scotch - - - -	30,025
209	Welch - - - -	49,893
10	From Sundry Places - - - -	734
11	Small Coal - - - -	2,294
9	Culm - - - -	2,026
12	Cinders - - - -	1,414
9,003	TOTAL, 1848 - - - -	2,581,085

No. 1.—Amount of Supply; showing each Coal District from which it is derived, &c.—continued.

SEABORNE, 1839.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE:			NEWCASTLE WALLSEND:		
77	Adairs Main - - - -	30,001	2	Bede's - - - -	213
34	Bell's, Robson & Co.'s Hartley -	12,252	54	Bell's and Brown's - - - -	13,546
8	Bensham Main - - - -	959	4	Bett's - - - -	550
5	Blaydon Main - - - -	1,157	36	Bewicke & Co.'s - - - -	12,056
2	Bradley Main - - - -	852	1	Blenkinsop - - - -	159
19	Buddle's West Hartley - - - -	5,628	56	Brown's - - - -	17,718
53	Burdon Main - - - -	18,945	3	Burraton - - - -	1,123
24	Bute's Tanfield Moor - - - -	9,227	2	Byker - - - -	233
130	Carr & Co.'s Hartley - - - -	41,305	8	Chirton - - - -	2,868
24	Chester Main - - - -	8,538	42	Clark & Co.'s - - - -	13,394
2	Clark & Co.'s Hartley Stream -	566	2	Clennell's - - - -	656
91	Dean's Primrose - - - -	26,462	7	Dunn's - - - -	1,547
6	Dunn's Stream - - - -	1,201	105	Gosforth - - - -	33,490
2	East Percy - - - -	216	17	Grace's - - - -	3,726
1	Eighton Moor - - - -	429	123	Heaton - - - -	40,371
33	Ellison Main - - - -	9,330	108	Hilda - - - -	40,901
105	Felling Main - - - -	30,639	116	Hotspur's - - - -	41,418
6	Garesfield - - - -	1,408	2	Hutton - - - -	846
39	Hebburn Main - - - -	7,789	11	Kibblesworth - - - -	1,603
1	Heworth Hartley Stream - - - -	249	202	Killingworth - - - -	63,892
109	Holywell Main - - - -	36,188	2	Lanchester - - - -	711
15	Howard Main - - - -	4,830	2	Medomsley - - - -	537
1	Howne's Main - - - -	233	5	Mount Moor - - - -	1,609
5	Hunter's Main - - - -	1,861	121	Newmarch's - - - -	40,046
3	Hunter's Tanfield - - - -	1,108	38	Northumberland's - - - -	12,912
109	Leaze's Main - - - -	15,850	151	Peareth's - - - -	47,347
5	Medomsley - - - -	1,638	33	Percy Bensham - - - -	9,207
1	Morpeth Main - - - -	318	66	Perkins - - - -	19,506
3	Newcastle Hartley - - - -	666	95	Riddell's - - - -	30,402
1	North Elswick - - - -	169	15	Sacristan - - - -	5,536
73	Orde's Redheugh - - - -	28,864	12	Smith & Co.'s - - - -	3,908
61	Pelaw Main - - - -	18,974	28	South Tanfield - - - -	8,726
148	Pelton Main - - - -	58,030	10	Swinburn's - - - -	4,045
11	Picton Main - - - -	2,061	15	Todd & Co.'s Bensham - - - -	3,288
31	Pontop Windsor's - - - -	11,444	1	Todd & Watson's - - - -	249
144	Pontop Windsor's (Stanhope & Tyne Company). -	52,864	3	Urpeth - - - -	664
1	Preston Main - - - -	318	49	Waldridge - - - -	18,507
19	Prudhoe Main - - - -	5,386	42	Walker - - - -	12,147
33	Russell's High Main - - - -	11,444	5	Westgate - - - -	1,026
1	Sacristan Main - - - -	429	1,596		510,484
1	St. Peter's Main - - - -	124	BLYTH:		
23	Smith & Co's Pontop - - - -	8,093	56	Blyth Main - - - -	11,852
3	South Beaumont - - - -	561	54	Cowpen - - - -	11,257
39	South Hartley - - - -	18,222	136	Hartley - - - -	40,968
34	South Pontop - - - -	13,865	90	Netherton - - - -	20,668
61	Tanfield Moor - - - -	23,977	336		84,745
68	Townley Glebe - - - -	21,370	SUNDERLAND:		
5	Tyne Steam - - - -	873	35	Beamish South Moor - - - -	5,108
47	Usworth Main - - - -	16,971	3	Bell's Primrose - - - -	944
100	West Hartley - - - -	34,269	1	Easington Main - - - -	110
7	West Tanfield - - - -	2,157	18	Eden Main - - - -	4,659
26	Whitefield - - - -	6,568	1	Lambton Promise - - - -	232
35	Willington - - - -	10,715	1	Lumley Stream - - - -	15
1	Wortley Main - - - -	21	1	South Moor - - - -	336
70	Wylam - - - -	28,175	1	Stewart's W. E. Nutt - - - -	294
1,956		640,789	61		10,396

No. 1.—Amount of Supply, &c.—Seaborne, 1839—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
SUNDERLAND WALLSEND:			STOCKTON—continued.		
95	Belmont. - - - -	28,675	17	W. E. Tees Tanfield - -	4,892
807	Braddyll's Hetton - -	104,797	75	Tennant's - - - -	22,974
			2	Tennant's Hartlepool - -	740
184	Haswell - - - -	57,251	5	Thornley - - - -	1,198
586	Hetton - - - -	171,679	1	Union - - - -	350
7	Keepier - - - -	1,707	32	Victoria's - - - -	6,326
			1	West Auckland - - - -	1,710
558	Lambton - - - -	163,937	60	West Hetton - - - -	18,651
4	Lamley - - - -	1,142	56	West Tees - - - -	12,212
33	Lyon's - - - -	7,627	25	Windleston - - - -	6,749
			7	Witton Park - - - -	672
20	North Hetton Lyon's - -	5,080			
61	Pemberton & Co.'s - -	17,430	1,772		475,140
99	Russell's Hetton - - -	27,241	YORKSHIRE:		
7	Steam-boat - - - -	1,357	3	Astley - - - -	364
92	Stewart's - - - -	29,081	5	Barnsley - - - -	326
363	Stewart's Seaham - - -	103,123	32	Brampton Main - - - -	3,537
			5	Darley Main - - - -	406
129	Whitwell - - - -	41,794	30	Elsecar - - - -	3,138
2,544		761,821	19	Flockton - - - -	289
STOCKTON:			3	Garforth High Main - -	266
22	Brown's Deanery Steam - -	3,378	37	Garforth Low Main - -	4,992
15	Butter Knowle Nain - -	3,406	13	Garforth Seconds - - -	1,310
1	Gale Main - - - -	130	8	Gawber Hall - - - -	632
5	Norwood Main - - - -	1,241	54	Inland - - - -	1,408
1	Seymour's Steam - - -	205	4	Kippax - - - -	448
1	Tennant's Nut - - - -	352	22	Lowther Main - - - -	1,659
7	Windleston Nut - - - -	1,413	29	Manston Low Main - - -	3,543
104	W. E. Adelaide's - - -	26,302	4	Methley - - - -	298
-	Auckland - - - -	142	5	Methley Low Main - - -	398
15	Auckland Park - - - -	1,717	12	Micklefield High Main -	1,161
82	Barrett's - - - -	25,101	4	New Flockton - - - -	245
91	Barrington's - - - -	22,358	1	Newton - - - -	60
4	Bowes's Pontop - - - -	833	1	Old Haigh Moor - - - -	66
32	Brown's Deanery - - -	8,526	5	Park Gate - - - -	477
1	Butter Knowle - - - -	118	2	Robinhood - - - -	129
52	Clarence Hetton - - -	12,321	4	Rothwell Haigh - - - -	259
15	Clarence Tees - - - -	3,177	1	Selby - - - -	460
7	Clavering's - - - -	1,347	1	Shafton Main - - - -	115
10	Cornforth - - - -	2,518	73	Silkstone - - - -	6,490
20	Coundon - - - -	3,620	29	Stavely - - - -	3,104
25	Cragwood - - - -	6,865	13	Thorp Hall - - - -	1,017
7	Evenwood - - - -	1,851	52	Victoria - - - -	5,152
4	Flintoff's - - - -	976	1	Warren House - - - -	205
61	Gordon - - - -	14,370	1	Worsbro' Dale - - - -	50
217	Hartlepool - - - -	76,994	1	Worsbro' Park - - - -	48
17	Hartley - - - -	3,290	42	W. E. Devonshire's - -	4,649
			100	Pope's - - - -	15,459
38	Kelloe - - - -	13,263	616		62,771
12	Nevins's Tanfield - - -	2,926	SCOTCH:		
13	New Tees - - - -	2,833	1	Alloa - - - -	100
4	North Gordon - - - -	809	2	Berwick Town Hill - -	64
3	Norwood Hetton - - -	795	8	Bridgeness - - - -	192
7	Old Etherley - - - -	1,440	1	Caprington - - - -	60
12	Preston - - - -	2,647	4	Clackmannan - - - -	385
6	Richardson's - - - -	861	8	Charlestown - - - -	206
14	St. Helen's - - - -	2,345	2	East Hartley - - - -	353
2	St. Walton Steam - - -	370	1	Halbeath - - - -	180
110	Seymour's - - - -	29,958	1	Inverkeithing Splint -	198
121	South Durham - - - -	36,002			
238	Tees - - - -	59,056			
95	Tees Hetton - - - -	22,805			

No. 1.—Amount of Supply, &c.—Seaborne, 1889—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
<i>Scotch—continued.</i>			<i>Welch—continued.</i>		
6	Parrot - - - - -	515	1	Neath Abbey - - - - -	55
56	Scotch - - - - -	4,323	8	Nevill's Llanelly - - - - -	2,622
3	Torry - - - - -	283	1	Oakwood Bituminous - - - - -	325
4	Tranent - - - - -	484	1	Porthmaur - - - - -	200
5	Wellwood Slint - - - - -	864	7	Resolven Steam - - - - -	1,768
71	W. E. Elgin - - - - -	5,263	41	Stone - - - - -	9,960
8	Erskine - - - - -	561	2	Waterloo - - - - -	455
24	Henderson - - - - -	8,850	1	Welch - - - - -	132
8	Preston Grange - - - - -	962			
7	Scott's - - - - -	775	159		43,325
1	Selby's - - - - -	100			
39	Wellwood - - - - -	5,633			
260		29,276	FROM SUNDRY PLACES:		
<i>WELCH:</i>			11	Cannel - - - - -	1,171
1	Aberdare - - - - -	310	-	Ince Hall - - - - -	100
3	Aberdare - - - - -	807	1	Pemberton - - - - -	140
2	Anthracite - - - - -	502	2	Wigan - - - - -	465
1	Binding - - - - -	160	14		1,816
1	Broad Haven - - - - -	127			
3	Cwm Avon - - - - -	130	SMALL COAL:		
1	Eagle's Brush - - - - -	140	1	Primrose - - - - -	21
16	Graigola - - - - -	4,657	1	Sunderland - - - - -	32
1	Kilveymont - - - - -	60	1	Kibblesworth - - - - -	169
1	Landore - - - - -	113	1	Lambton - - - - -	31
10	Landshipping - - - - -	3,288	4		253
1	Lewis's Fiery Vein - - - - -	75			
8	Little Milford - - - - -	876	CULM AND CINDERS:		
40	Llangennech - - - - -	12,936	3	Culm - - - - -	1,491
1	Llangennech Nut - - - - -	352	19	Cinders - - - - -	2,414
1	Loughor - - - - -	170			
11	Merthyr - - - - -	8,605			

RECAPITULATION.

SHIPS.	QUALITY.	TONS.
1,956	Newcastle - - - - -	640,789
1,596	Newcastle Wallsend - - - - -	510,484
336	Blyth - - - - -	34,746
61	Sunderland - - - - -	10,983
2,554	Sunderland Wallsend - - - - -	761,821
1,772	Stockton - - - - -	475,140
616	Yorkshire - - - - -	62,771
260	Scotch - - - - -	29,276
159	Welch - - - - -	43,325
14	From Sundry Places - - - - -	1,816
4	Small Coal - - - - -	253
3	Culm - - - - -	1,491
19	Cinders - - - - -	2,414
9,840	TOTAL, 1889 - - -	2,625,923

No. 1.—AMOUNT of Supply; showing each Coal District from which it is derived, &c.—continued.

SEABORNE, 1840.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE:			NEWCASTLE WALLSEND:		
67	Alair's Main - - - -	26,243	5	Bede's - - - -	708
53	Bell's, Robson & Co.'s Hartley -	17,885	42	Bell's & Brown's - - - -	11,111
1	Bensham Main - - - -	95	1	Bett's - - - -	156
32	Blaydon Main - - - -	8,320	73	Bewicke & Co.'s - - - -	22,289
1	Blenkinsop - - - -	188	92	Brown's - - - -	30,236
66	Buddle's West Hartley - - - -	21,184	17	Burraton - - - -	6,501
8	Burdon Main - - - -	2,810	2	Byker - - - -	447
32	Bute's Tanfield Moor - - - -	12,283	1	Bywell - - - -	201
92	Carr & Cos.'s Hartley - - - -	27,991	19	Charlaw - - - -	6,463
8	Charlotte Main - - - -	2,221	22	Clark & Co.'s - - - -	7,671
29	Chester Main - - - -	9,960	53	Clennell's - - - -	17,815
78	Dean's Promise - - - -	23,229	15	Derwent - - - -	3,498
2	Derwent Gas - - - -	929	6	Dunn's - - - -	1,451
35	Derwent Main - - - -	13,197	93	Gosforth - - - -	30,584
1	Dunn's Steam - - - -	233	2	Grace's - - - -	613
7	East Garesfield - - - -	2,052	112	Heaton - - - -	33,838
27	Ellison Main - - - -	7,393	79	Hilda - - - -	29,020
120	Felling Main - - - -	32,391	93	Hotspur's - - - -	32,692
3	Garesfield - - - -	926	17	Kibblesworth - - - -	3,398
43	Hebburn Main - - - -	9,229	198	Killingworth - - - -	53,291
1	Heddon Main - - - -	159	3	Lanchester - - - -	1,298
123	Holywell Main - - - -	45,966	6	Medomsley - - - -	1,869
14	Howard Main - - - -	4,865	2	Mount Moor - - - -	657
4	Hunter's Main - - - -	1,302	44	Newmarch's - - - -	13,374
8	Hunter's Tanfield - - - -	2,086	49	Northumberland's - - - -	16,099
4	Large House - - - -	626	129	Peareth's - - - -	42,247
87	Leaze's Main - - - -	13,709	30	Percy Bensham - - - -	8,616
1	Medomsley - - - -	381	44	Perkins - - - -	13,534
1	Morpeth Main - - - -	143	4	Ramsay's - - - -	996
1	Newburn Main - - - -	127	93	Riddell's - - - -	29,355
2	North Elswick - - - -	301	29	Sacristan - - - -	7,489
60	Orde's Redheugh - - - -	23,995	3	Smith & Co.'s - - - -	870
39	Pelaw Main - - - -	13,628	34	Swinburne's - - - -	12,200
131	Pelton Main - - - -	52,183	4	Todd & Co.'s Bensham - - - -	823
1	Picton Main - - - -	190	2	Urpeth - - - -	471
44	Pontop Windsor's - - - -	15,699	39	Waldridge - - - -	14,929
72	Pontop Windsor's (Stanhope & Tyne Company).	29,229	20	Walker - - - -	5,350
1	Pott's and Co.'s Primrose - - - -	349	22	Westgate - - - -	3,121
1	Prudhoe Main - - - -	439	3	Witton - - - -	619
39	Russell's High Main - - - -	13,345	3	Woodside - - - -	298
2	Sacristan Heap - - - -	815	1,505		466,198
45	Smith & Co.'s Pontop - - - -	16,585	BLYTH:		
2	South Beaumont - - - -	160	31	Blyth Main - - - -	6,765
48	South Hartley - - - -	11,463	81	Cowpen - - - -	18,889
98	South Pelaw - - - -	34,990	111	Hartley - - - -	34,403
27	South Pontop - - - -	10,159	94	Netherton - - - -	23,330
8	Steam, Large - - - -	1,475	317		83,387
54	Tanfield Moor - - - -	22,072	SUNDERLAND:		
50	Townley Glebe - - - -	16,996	1	Beamish South Moor - - - -	169
7	Usworth Main - - - -	2,078	7	Bell's Primrose - - - -	2,385
103	West Hartley - - - -	33,117	7	Crag-head Steam - - - -	1,533
24	Whitefield - - - -	6,495	27	Eden Main - - - -	7,120
31	Willington - - - -	9,547	1	Harraton Steam - - - -	21
2	Wortley Main - - - -	433	2	Iveston High Main - - - -	641
79	Wylam Moor - - - -	31,662	6	Richmond Main - - - -	1,766
			6	Shotley Main - - - -	888
			1	Southwick Main - - - -	140
1,919		635,028	58		14,663

No. 1.—AMOUNT of Supply, &c.—Seaborne, 1840—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
SUNDERLAND WALLSEND:			STOCKTON—continued.		
88	Belmont - - - -	27,281	20	W. E. St. Helen's - - -	3,766
1	Bell's - - - -	260	99	Seymour's - - - -	28,027
267	Braddyll's Hetton - - -	88,968	116	South Durham - - -	32,767
188	Haswell - - - -	52,964	4	Stobart's Tees - - -	766
24	Hedley's - - - -	5,564	221	Tees - - - -	54,182
545	Hetton - - - -	159,081	62	Tees Hetton - - -	18,338
41	Keeper - - - -	10,692	11	Tees Tanfield - - -	3,508
508	Lambton - - - -	153,934	89	Tennant's Hartlepool - -	31,627
3	Lumley - - - -	699	8	Thornley - - - -	2,221
16	Lyon's - - - -	3,794	16	Victoria's - - - -	3,841
17	North Hetton Lyon's - -	5,092	9	Wear - - - -	2,085
82	Pemberton & Co.'s - - -	22,529	19	West Hartlepool - - -	6,151
81	Russell's Hetton - - -	23,406	10	West Hetton - - -	2,492
9	Steam Boat - - - -	1,795	51	West Tees - - - -	11,159
4	Stewart's - - - -	1,157	27	Windleston - - -	6,773
455	Stewart's Seaham - - -	128,198	18	Witton Park - - -	2,407
87	Whitwell - - - -	30,121			
			1,835		495,369
2,416		715,485			
STOCKTON:			YORKSHIRE:		
3	Best Nut - - - -	512	5	Allerton Main - - -	335
3	Bond's Main - - - -	1,016	1	Astley - - - -	58
9	Brown's Deanery Steam - -	1,419	20	Brampton Main - - -	2,274
1	Caradoc Hartlepool Main -	68	-	Clayton Low Main - - -	56
2	Copley Bent - - - -	268	2	Cliffe Steam - - - -	182
2	Copley Deanery - - - -	420	8	Darley Main - - - -	441
4	East Hetton Main - - -	1,537	1	Darton Main - - - -	55
1	Tees Hartley Steam - - -	150	9	Elsecar - - - -	820
1	Walton Steam - - - -	260	14	Flockton - - - -	784
1	Windleston Nut - - -	210	6	Garforth Low Main - - -	789
2	Witton Park - - - -	505	4	Gawber Hall - - - -	326
119	W. E. Adelaide's - - -	27,686	26	Inland - - - -	923
10	Auckland Park - - - -	1,231	3	Kippax - - - -	204
66	Barrett's - - - -	19,877	1	Kilnhurst - - - -	60
67	Barrington's - - - -	15,121	10	Lowther Main - - - -	700
69	Brown's Deanery - - -	15,180	34	Manston Low Main - - -	3,834
16	Caradoc Hartlepool - - -	5,563	3	Methley Low Main - - -	141
3	Cassop Moor - - - -	716	2	New Flockton - - - -	180
28	Clarence Hetton - - -	6,491	38	Newton - - - -	2,574
2	Clarence Tees - - - -	450	4	Park Gate - - - -	434
21	Clavering's - - - -	2,391	1	Selby - - - -	503
38	Cornforth - - - -	9,623	78	Silkstone - - - -	10,527
15	Coundon - - - -	3,216	9	South Etton - - - -	1,230
1	Cragwood - - - -	58	16	Snapethorpe New Flockton	1,652
5	East Hetton - - - -	1,195	27	Stanley Main - - - -	3,328
108	Evenwood - - - -	32,820	23	Staveley - - - -	2,626
45	Gordon - - - -	11,393	5	Strafford Main - - -	518
172	Hartlepool - - - -	60,747	9	Thorp Hall - - - -	715
11	Howden Hartlepool - - -	1,759	84	Victoria - - - -	7,323
104	Kelloe - - - -	36,614	2	Worsbro' Park - - -	70
3	Maclean's - - - -	576			
8	New Tees - - - -	1,717	18	W. E. Cliffe Silkstone - -	2,039
4	North Gordon - - - -	940	27	Devonshire's - - -	3,174
2	Norwood Hetton - - -	292	6	Locke's - - - -	366
5	Old Etherley - - - -	898	70	Pope's - - - -	8,555
5	Richardson's Hartley - -	1,417	1	Snapethorpe - - - -	90
1	Richardson's Steam - - -	128			
88	Richardson's Tees - - -	18,330	567		57,886
10	Rippon's - - - -	2,475			

No. 1.—Amount of Supply, &c.—Seaborne, 1840—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
SCOTCH:			WELCH—continued.		
2	Alloa - - - - -	258	3	Parson's Abbey - - - - -	394
1	Aberdona - - - - -	108	2	Poole Fiery Vein - - - - -	770
4	Clackmannan - - - - -	728	3	Porthmaur - - - - -	900
1	Fordel Chew - - - - -	196	1	Resolven Steam - - - - -	880
13	Fordel Splint - - - - -	3,960	64	Stone - - - - -	13,696
6	Halbeath - - - - -	855	7	Tredegar - - - - -	2,207
1	Lochgelly, Great - - - - -	280	5	Welch - - - - -	1,272
17	Parrot - - - - -	2,527	224		60,069
10	Prathouse Splint - - - - -	1,992			
51	Scotch - - - - -	3,497	FROM SUNDRY PLACES:		
5	Torry - - - - -	698	3	Cannel - - - - -	145
2	Tranent - - - - -	620	2	Liverpool - - - - -	257
60	W. E. Elgin - - - - -	8,320	1	Rushby Park - - - - -	82
2	Preston Grange - - - - -	310	2	Wigan - - - - -	212
5	Scott's - - - - -	643	8		696
70	Wellwood - - - - -	6,320			
250		31,200	SMALL COAL:		
WELCH:			6	Caradec Hartlepool - - - - -	1,780
5	Aberdare - - - - -	1,567	1	Garesfield - - - - -	42
6	Anthracite - - - - -	1,316	-	Ivestone - - - - -	34
2	Bryndwy - - - - -	620	1	Primrose - - - - -	12
5	Cwm Avon - - - - -	129	1	Sunderland - - - - -	31
19	Graigola - - - - -	5,491	9		1,899
9	Landshipping - - - - -	2,437			
2	Little Milford - - - - -	187	CULM AND CINDERS:		
53	Llangennech - - - - -	17,692	5	Culm - - - - -	1,815
34	Merthyr - - - - -	9,771	19	Cinders - - - - -	3,204
1	Milford Low Vein - - - - -	340			
3	Nevill's Llanelly - - - - -	960			

RECAPITULATION.

SHIPS.	QUALITY.	TONS.
1,919	Newcastle - - - - -	635,028
1,505	Newcastle Wallsend - - - - -	466,198
317	Blyth - - - - -	83,387
58	Sunderland - - - - -	14,663
2,416	Sunderland Wallsend - - - - -	715,485
1,835	Stockton - - - - -	495,369
567	Yorkshire - - - - -	57,886
250	Scotch - - - - -	31,200
224	Welch - - - - -	60,069
8	From Sundry Places - - - - -	696
9	Small Coal - - - - -	1,899
5	Culm - - - - -	1,815
19	Cinders - - - - -	3,204
9,132		
	TOTAL, 1840 - - -	2,566,899

No. 1.—Amount of Supply; showing each Coal District from which it is derived, &c.—continued.

SEABORNE, 1841.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE:			NEWCASTLE—continued.		
61	Adair's Main - - - -	25,155	100	West Hartley - - - -	31,449
1	Bates Main - - - -	232	26	West Wylam Main - - -	7,515
57	Bell's, Robson & Co.'s Hartley -	19,566	31	Whitefield - - - -	8,577
1	Bensham Main - - - -	212	5	Williams Hartley - - -	1,468
26	Blaydon Main - - - -	10,374	7	Willington - - - -	1,090
1	Brandling Main - - - -	137	1	Wortley Main - - - -	227
64	Buddle's West Hartley - - -	21,678	89	Wylam Moor - - - -	35,438
22	Bute's Tanfield Moor - - -	7,911			
3	Byker Hartley - - - -	626	2,183		729,987
107	Carr & Co.'s Hartley - - -	33,668	NEWCASTLE WALLSEND:		
1	Charlaw Main - - - -	331	1	Axwell - - - -	265
13	Charlotte Main - - - -	3,376	6	Bailey's - - - -	2,008
20	Chester Main - - - -	7,391	23	Bell's & Brown's - - -	7,612
2	Crag Head - - - -	412	124	Bewicke & Co.'s - - -	27,106
76	Dean's Primrose - - - -	23,617	88	Brown's - - - -	28,123
2	Delaval Main - - - -	340	15	Burraton - - - -	4,862
21	Derwent Main - - - -	8,087	42	Charlaw - - - -	12,987
-	Dunn's Steam - - - -	113	33	Clark & Co.'s - - - -	10,638
5	East Garesfield - - - -	1,691	86	Clennell's - - - -	28,191
10	East Pontop - - - -	3,581	1	Delaval - - - -	402
3	East Tanfield Moor - - -	1,080	28	Derwent - - - -	10,239
4	East Wylam - - - -	1,255	12	Dunn's - - - -	2,548
64	Ellison Main - - - -	15,653	1	East Pelaw - - - -	164
106	Felling Main - - - -	29,484	8	Eton - - - -	1,313
6	Garesfield - - - -	1,431	1	Gibson's - - - -	257
4	Hastings' Hartley Main - - -	1,289	75	Gosforth - - - -	23,661
66	Hebburn Main - - - -	17,642	1	Grace's - - - -	127
127	Holywell Main - - - -	43,166	1	Harvey's - - - -	178
19	Howard Main - - - -	5,968	90	Heaton - - - -	26,324
1	Hutt's Tanfield Moor - - -	339	51	Hedley's - - - -	15,781
75	Leaze's Main - - - -	11,945	83	Hilda - - - -	30,497
12	Marley Hill - - - -	3,352	66	Hotspur's - - - -	22,529
2	Medomsley - - - -	587	2	Hutton - - - -	529
1	Mickleby Main - - - -	296	1	Keepsake - - - -	320
13	Nelson's West Hartley - - -	3,226	7	Kibblesworth - - - -	1,233
10	Newcastle Hartley - - - -	1,649	199	Killingworth - - - -	56,415
7	New Garesfield - - - -	2,131	6	Medomsley - - - -	1,622
23	New Tanfield Moor - - - -	9,609	1	Moor - - - -	132
3	Old Axwell - - - -	952	3	Mount Moor - - - -	887
43	Old Tanfield - - - -	15,466	1	Newcastle - - - -	201
67	Orde's Redheugh - - - -	26,838	1	New Howard's - - - -	352
32	Pelaw Main - - - -	11,445	1	New Kenton - - - -	254
194	Pelton Main - - - -	50,929	65	Newmarch's - - - -	21,962
2	Picton Main - - - -	190	1	New Walker - - - -	185
72	Pontop Windsor's - - - -	26,238	58	Northumberland's - - -	19,034
97	Pontop Windsor's (Stanhope & Tyne Company). - - -	39,054	145	Peareth's - - - -	47,449
17	Ravensworth's West Hartley -	4,220	15	Percy Bensham - - - -	4,411
20	Russell's High Main - - - -	6,884	73	Perkins - - - -	22,026
1	Shepherd's Hartley - - - -	339	6	Ramsay's - - - -	1,876
6	Shipcote Main - - - -	1,016	100	Riddell's - - - -	30,055
1	Silvertop's Main - - - -	341	5	Sacristan - - - -	1,510
63	Smith & Co.'s Pontop - - -	22,749	5	Shaftoe's - - - -	1,310
2	South Beaumont - - - -	296	1	Smith & Co.'s - - - -	408
51	South Hartley - - - -	11,689	13	South Killingworth - - -	4,032
125	South Pelaw - - - -	51,470	5	Swinburne's - - - -	1,841
31	South Pontop - - - -	10,962	15	Todd & Co.'s Bensham - -	2,284
1	Stanhope Hartley's - - - -	302	6	Urpeth - - - -	1,396
1	Stella Freehold - - - -	246	43	Waldridge - - - -	18,363
2	Steward's Primrose - - - -	805	10	Walker - - - -	2,791
56	Tanfield Moor - - - -	21,269	9	Westgate - - - -	1,808
8	Taylor's West Hartley - - -	2,495	6	Witham's - - - -	2,197
46	Townley - - - -	15,578	12	Witton - - - -	3,789
7	Usworth Main - - - -	2,765	3	Woodside - - - -	370
1	West Felling - - - -	254			
1	West Garesfield - - - -	42	1,666		516,723

No. 1.—Amount of Supply, &c.—Seaborne, 1841—*continued*.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
BLYTH :			STOCKTON—continued.		
50	Blyth Main - - - -	11,526	44	W. E. East Hetton - - -	14,887
124	Cowpen Main - - - -	29,980	69	Evenwood - - - -	21,775
15	Derwentwater Hartley's - -	2,016	1	Gibson's Hartlepool - -	68
121	Hartley - - - -	40,269	43	Gordon - - - -	10,077
61	Netherton Main - - - -	14,602	128	Hartlepool - - - -	44,990
1	North-west Hartley Main -	198	4	Hartlepool Victoria - -	950
372		98,591	36	Howden - - - -	9,037
SUNDERLAND :			86	Kelloe - - - -	30,895
38	Eden Main - - - -	10,632	1	Newfield Hartlepool - -	350
12	Keepier Eden Main - - -	2,319	2	North Gordon - - - -	495
2	Mounsey & Co.'s High Main -	709	4	Old Etherley - - - -	676
3	Wear Hartley - - - -	820	1	Primrose - - - -	137
5	Williams' Main - - - -	1,516	5	Reynolds' Hartlepool - -	1,090
60		15,996	94	Richardson's Tees - - -	20,295
SUNDERLAND WALLSEND :			4	Rippon's - - - -	713
1	Bell & Co.'s - - - -	843	2	St. Cuthbert's - - - -	191
96	Belmont - - - -	29,498	17	St. Helen's - - - -	3,931
303	Braddyll's Hetton - - - -	98,599	3	Sepping's - - - -	549
36	Grange - - - -	10,620	24	Seymour's Hartlepool - -	5,350
202	Haswell - - - -	61,021	92	Seymour's Tees - - - -	24,121
3	Hedley's - - - -	957	72	South Durham - - - -	20,252
661	Hetton - - - -	195,461	3	South Hartlepool - - -	334
64	Keepier - - - -	13,325	3	South Willington - - -	435
530	Lambton - - - -	163,210	3	Stobart's Tees - - - -	693
9	Lumley - - - -	2,444	269	Tees - - - -	64,344
1	Lyon's - - - -	222	47	Tees Hetton - - - -	11,190
1	Musgrave - - - -	159	5	Tees Tanfield - - - -	1,177
37	North Durham - - - -	10,331	5	Tennant's - - - -	457
21	North Hetton Lyon's - - -	5,588	105	Tennant's Hartlepool - -	36,309
81	Pemberton & Co.'s - - - -	24,681	21	Thornley - - - -	5,729
127	Russell's Hetton - - - -	37,407	2	Victoria Hartlepool - -	626
23	Shincliffe - - - -	7,111	10	Wear - - - -	3,036
2	Steam Boat - - - -	494	1	Westerton Tees - - - -	230
435	Stewart's Seaham - - - -	124,357	3	West Hartlepool - - - -	366
108	Whitwell - - - -	35,951	44	West Hetton - - - -	11,243
2,741		821,774	16	West Kelloe - - - -	3,323
STOCKTON :			53	West Tees - - - -	10,652
2	Bell's Pontop Main - - -	514	10	Willington - - - -	2,362
5	Bond's Main - - - -	1,402	1	Windleston - - - -	236
2	Clarence Tanfield - - - -	572	9	Witton Park - - - -	2,088
2	Hartlepool Nut - - - -	112	2,099		552,531
4	Hartlepool Victoria Main -	854	YORKSHIRE :		
13	South Pelton Main - - - -	4,001	43	Allerton Main - - - -	3,391
1	Tees Eden Main - - - -	278	7	Barnsley - - - -	469
5	Tees Hartley Steam - - - -	1,450	1	Clay Cross - - - -	226
19	West Pelaw - - - -	4,679	3	Darley Main - - - -	376
4	Witton Park - - - -	917	5	Elsecar - - - -	564
110	W. E. Adelaide's - - - -	22,531	2	Flockton - - - -	148
75	Barrett's - - - -	18,001	1	Garforth Low Main - - -	184
59	Barrington's - - - -	12,954	53	Inland - - - -	2,060
5	Bentley's Hartlepool - - -	1,423	4	Kippax - - - -	370
22	Bowburn - - - -	5,388	31	Manston Low Main - - -	3,915
124	Brown's Deanery - - - -	25,651	2	Methley - - - -	94
9	Butterknowle - - - -	1,751	3	Micklefield - - - -	330
141	Caradoc - - - -	45,474	4	New Flockton - - - -	251
53	Cassop Hartlepool - - - -	16,436	46	Newton - - - -	4,691
24	Clarence Hetton - - - -	5,735	3	Newton Flockton - - - -	309
1	Clarence Tees - - - -	260	2	Park Gate - - - -	220
7	Clavering's - - - -	790	131	Silkstone - - - -	17,179
19	Cornforth - - - -	6,162	66	Snapethorpe Flockton - -	4,925
50	Coundon - - - -	9,314	3	South Etton - - - -	395
1	Crow Trees - - - -	273	39	Stanley Main - - - -	5,038
			3	Staveley - - - -	216
			76	Victoria - - - -	5,989
			6	West Flockton - - - -	910
			29	Worsbro' Park - - - -	3,539
			11	Yorkshire Hartley's - - -	1,589

No. 1.—AMOUNT of Supply, &c.—Seaborne, 1841—*continued.*

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
YORKSHIRE—continued.			WELCH—continued.		
72	W. E. Cliffe - - -	6,871	51	Llangennech - - -	17,751
9	Darton - - -	170	62	Merthyr - - -	20,065
14	Devonshire's - - -	1,362	1	Nevill's Llanelly - - -	240
1	Field - - -	155	3	Porthmaur - - -	1,000
7	Holmes' - - -	453	4	Resolven Steam - - -	1,484
3	Snapethorpe - - -	316	49	Stone - - -	13,272
673		66,705	3	Tredegar - - -	1,120
			4	Welch - - -	672
			244		74,315
SCOTCH:			FROM SUNDRY PLACES:		
1	Aberdona - - -	132	3	Cannel - - -	135
7	Alloa - - -	753	1	Whitehaven - - -	158
1	Best Chew - - -	300	1	Workington - - -	125
1	Cannel - - -	65	5		418
1	Clackmannan - - -	126			
4	Fordel Splint - - -	689			
1	Halbeath - - -	130			
4	Parrot - - -	1,400			
1	Prathouse Splint - - -	249			
9	Ramsay's North Hartley - - -	1,528			
71	Scotch - - -	5,679			
4	Standrig - - -	937			
1	Tranent - - -	310			
1	Wemyss - - -	160			
51	W. E. Elgin - - -	6,867			
2	Henderson - - -	330			
69	Wellwood - - -	5,979			
229		25,634			
WELCH:			SMALL COAL:		
4	Anthracite - - -	1,060	1	Blaydon - - -	126
1	Blaendare - - -	320	4	Caradoc - - -	1,260
16	Cwm Avon - - -	3,515	1	Hetton - - -	10
3	Fiery Vein - - -	675	2	Lambton - - -	54
33	Graigola - - -	10,217	1	Llangennech - - -	360
1	Landore - - -	90	2	Tyne - - -	201
9	Landshipping - - -	2,834	11		2,011
			CULM AND CINDERS:		
			6	Culm - - -	1,964
			22	Cinders - - -	2,495

RECAPITULATION.

SHIPS.	QUALITY.	TONS.
2,183	Newcastle - - - - -	729,987
1,666	Newcastle Wallsend - - - - -	516,723
372	Blyth - - - - -	98,591
60	Sunderland - - - - -	15,996
2,741	Sunderland Wallsend - - - - -	821,774
2,099	Stockton - - - - -	552,531
673	Yorkshire - - - - -	66,705
229	Scotch - - - - -	25,634
244	Welch - - - - -	74,315
5	From Sundry Places - - - - -	418
11	Small Coal - - - - -	2,011
6	Culm - - - - -	1,964
22	Cinders - - - - -	2,495
10,311	TOTAL, 1841 - - -	2,909,144

No. 1.—Amount of Supply; showing each Coal District from which it is derived, &c.—*continued.*

SEABORNE, 1842.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE:			NEWCASTLE— <i>continued.</i>		
49	Adair's Main - - -	20,255	62	West Wylam Main - - -	16,041
4	Bates's West Hartley - - -	877	12	Whitefield - - -	3,721
26	Bell, Robson & Co.'s Hartley - - -	9,141	1	Willington - - -	79
1	Benwell - - -	243	1	Wood's Garesfield - - -	310
1	Blaydon Burn - - -	296	70	Wylam Moor - - -	29,093
6	Blaydon Main - - -	1,522	2	Wylam Splint - - -	296
3	Bowes's Pontop - - -	981			
81	Buddle's West Hartley - - -	28,278	1,884		650,777
19	Bute's Tanfield Moor - - -	6,342			
107	Carr's Hartley - - -	36,171	NEWCASTLE WALLSEND:		
14	Charlotte Main - - -	4,044	27	Acorn Close - - -	5,195
21	Chester Main - - -	8,049	7	Barnard's - - -	2,814
1	Clarke's Hartley - - -	129	25	Bell's and Brown's - - -	6,625
78	Dean's Primrose - - -	24,078	82	Bewicke & Co.'s - - -	23,214
3	Delaval Main - - -	980	67	Brown's - - -	19,876
7	Derwent Main - - -	2,551	14	Burraton - - -	5,074
1	East Percy - - -	254	1	Charlaw - - -	511
4	East Pontop - - -	1,443	22	Clark & Co.'s - - -	6,789
2	East Wylam - - -	867	47	Clennell's - - -	15,497
72	Ellison Main - - -	20,617	4	Delaval - - -	1,188
1	Ellison Low Main - - -	328	1	Derwent - - -	424
36	Elm Park - - -	11,069	5	Elm Park - - -	1,529
83	Felling Main - - -	23,146	6	Eton - - -	1,446
2	Garesfield - - -	428	2	Eyres - - -	431
36	Hastings Hartley Main - - -	13,197	28	Farnacre's - - -	6,680
49	Hebburn Main - - -	12,675	14	Gibson's - - -	3,817
110	Holywell Main - - -	36,673	71	Gosforth - - -	23,349
16	Howard Main - - -	5,151	62	Heaton - - -	18,898
4	Hutt's Tanfield Moor - - -	1,339	1	Heddon - - -	198
26	Leaze's Main - - -	5,608	53	Hedley's - - -	17,119
8	Marley Hill - - -	2,570	69	Hilda - - -	24,850
11	Medomsley - - -	4,141	59	Hotspur's - - -	19,588
1	Mitchell's West Hartley - - -	127	17	Hutton - - -	6,570
3	Morrison's Hartley - - -	948	1	Keepsake - - -	241
33	Nelson's West Hartley - - -	9,792	197	Killingworth - - -	51,445
5	Newcastle Hartley - - -	1,034	16	Medomsley - - -	4,980
53	New Tanfield Moor - - -	20,752	3	Mickley - - -	584
3	North Pelaw - - -	799	92	Morrison & Co.'s - - -	30,583
65	Old Tanfield - - -	26,564	51	Newmarch's - - -	14,878
80	Orde's Redheugh - - -	32,569	15	New Walker - - -	3,147
1	Ouse Hartley Stream - - -	381	13	Norton - - -	2,377
1	Oxclose Main - - -	243	41	Northumberland's - - -	12,835
34	Pelaw Main - - -	12,207	153	Peareth's - - -	53,009
112	Pelton Main - - -	47,176	56	Perkins - - -	18,843
40	Pontop, Windsor's - - -	15,763	28	Ramsay's - - -	7,408
32	Pontop, Windsor's (Stanhope and Tyne Company). - - -	12,678	2	Reade's - - -	325
49	Ravensworth's West Hartley - - -	14,862	104	Riddell's - - -	33,220
4	Russell's High Main - - -	1,450	9	Sacristan - - -	2,475
1	Sacristan - - -	233	1	Shaftoe's - - -	235
19	Shipcote Main - - -	3,092	2	Smith & Co.'s - - -	683
11	Smith & Co.'s Pontop - - -	3,609	4	South Killingworth - - -	1,336
2	South Hartley - - -	633	7	Sunderland - - -	2,393
2	South Moor - - -	601	4	Swinburne's - - -	1,386
67	South Pelaw - - -	27,740	34	Todd & Co.'s Bensham - - -	5,183
20	South Pontop - - -	7,867	36	Urpeth - - -	9,632
4	Stanhope Pontop - - -	1,583	50	Waldridge - - -	18,925
1	Tanfield Main - - -	341	1	Walker - - -	355
51	Tanfield Moor - - -	19,304	4	Westgate - - -	587
8	Taylor's Hartley - - -	2,538	84	Wharnccliffe - - -	24,705
37	Townley - - -	12,468	4	Witton - - -	1,103
2	Usworth Main - - -	667			
2	West Felling - - -	741	1,696		514,055
95	West Hartley - - -	33,850			
11	West Holywell - - -	1,850			
10	West Pelton - - -	3,337			

No. 1.—Amount of Supply, &c.—Seaborne, 1842—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
BLYTH:			STOCKTON WALLSEND:		
39	Blyth Main - - - -	9,201	110	Adelaide's - - - -	24,607
8	Cookson Hartley - - - -	912	1	Auckland Park - - - -	121
25	Cowpen Hartley - - - -	6,170	49	Barrett's - - - -	11,260
66	Cowpen Main - - - -	16,143	68	Barrington's - - - -	16,616
2	Davison's West Hartley - - - -	603	4	Bentley's Hartlepool - - - -	963
87	Derwentwater's Hartley - - - -	14,755	85	Bowburn - - - -	22,828
100	Hartley - - - -	32,979	162	Brown's Deanery - - - -	33,596
3	Howick's Hartley - - - -	375	16	Burdon - - - -	3,618
60	Netherton Main - - - -	14,637	170	Caradoc - - - -	56,621
1	North West Hartley Main - - - -	275	89	Cassop Hartlepool - - - -	29,382
17	Sidney's Hartley - - - -	4,244	18	Clarence Hetton - - - -	4,302
408		100,294	1	Clavinger's - - - -	50
SUNDERLAND:			76	Coundon - - - -	19,443
1	Beamish South Moor - - - -	212	1	Cragwood - - - -	190
1	Bell's Primrose - - - -	280	48	East Hetton - - - -	16,080
1	Butterby Main - - - -	206	66	Evenwood - - - -	20,139
2	Eden Main - - - -	462	39	Gordon - - - -	9,862
1	Elm Park - - - -	275	1	Greathead's - - - -	106
3	Hutton Seam - - - -	1,062	130	Hartlepool - - - -	39,826
2	Old Duck's Main - - - -	190	3	Hartlepool Steam-boat - - - -	601
1	Pemberton & Co.'s Primrose - - - -	185	77	Heugh Hall - - - -	22,095
1	Russell's High Main - - - -	296	28	Hopper's - - - -	8,646
13		3,168	2	Howden - - - -	680
SUNDERLAND WALLSEND:			6	Hunwick - - - -	1,121
1	Bell & Co.'s - - - -	84	90	Kelloe - - - -	33,541
72	Belmont - - - -	23,542	6	Maclean's - - - -	1,294
274	Braddyll's Hetton - - - -	84,758	1	Norwood Hetton - - - -	50
2	Butterby - - - -	399	2	Old Etherley - - - -	295
8	Farnacre's - - - -	1,376	18	Quarrington - - - -	5,790
1	Gibson's - - - -	257	2	Reynold's Hartlepool - - - -	652
1	Grange - - - -	169	57	Richardson's Tees - - - -	12,042
169	Haswell - - - -	50,428	6	St. Cuthbert's - - - -	921
549	Hetton - - - -	164,704	24	St. Helen's - - - -	4,435
102	Keeper - - - -	21,830	3	Sepping's - - - -	485
460	Lambton - - - -	140,805	15	Seymour's Hartlepool - - - -	3,799
2	Lumley - - - -	410	80	Seymour's Tees - - - -	22,920
9	Musgrave - - - -	2,661	63	South Durham - - - -	19,492
9	North Durham - - - -	2,283	7	South Willington - - - -	1,799
3	North Hetton Lyon's - - - -	828	228	Tees - - - -	56,077
102	Pemberton & Co.'s - - - -	29,337	48	Tees Hetton - - - -	13,513
86	Russell's Hetton - - - -	26,010	26	Tennant's Hartlepool - - - -	8,964
46	Shincliffe - - - -	14,096	6	Thornley - - - -	1,343
6	Steam-boat - - - -	1,943	3	Tees Tanfield - - - -	1,226
446	Stewart's Seaham - - - -	129,537	1	Victoria Hartlepool - - - -	340
4	Stewart's Sunderland - - - -	1,166	1	West Hartlepool - - - -	190
82	Whitwell - - - -	28,172	37	West Hetton - - - -	10,160
1	Woodlands - - - -	169	1	West Parks - - - -	220
2,435		724,964	73	West Tees - - - -	17,542
STOCKTON:			1	Witton Park - - - -	270
5	Butterworth Main - - - -	401	2,049		559,103
1	Eden Hartley - - - -	198	YORKSHIRE:		
2	Nut - - - -	90	30	Allerton Main - - - -	2,442
2	Shotton Gas - - - -	440	12	Elsecar - - - -	1,616
2	Tees Eden Main - - - -	520	7	Gawber Hall - - - -	606
1	Victoria Steam - - - -	296	1	High Green Main - - - -	41
4	Whitworth - - - -	1,175	17	Inland - - - -	740
1	Witton Park - - - -	79	2	Kippax - - - -	142
18		3,199	21	Manston - - - -	2,388
0.49.			4	Micklefield - - - -	513
8 2			7	Morton's Hartley - - - -	582
			4	New Stanley - - - -	388
			22	Newton - - - -	1,615
			6	Old Haigh Moor - - - -	418
			5	Robin Hood - - - -	393
			3	Rothwell Haigh - - - -	246
			222	Silkstone - - - -	26,373
			83	Snapethorpe, New Flockton - - - -	5,831
			2	South Etton - - - -	254
			18	Stanley Main - - - -	1,605

(continued)

No. 1.—Amount of Supply, &c.—Seaborne, 1842—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
YORKSHIRE—continued.			WELCH:		
55	Victoria - - - -	5,273	9	Anthracite - - - -	2,374
1	Walton Main - - - -	51	2	Bryndorwy - - - -	540
17	Worsbro' Hartley - - - -	2,269	1	Bynea - - - -	340
44	Worsbro' Park - - - -	4,988	14	Cwm Avon - - - -	3,164
92	W. E. Cliffe - - - -	8,147	5	Duffryn Steam - - - -	1,367
6	Holmes's - - - -	320	36	Graigola - - - -	10,528
1	Netherton - - - -	95	6	Landshipping - - - -	1,312
6	Rothwell - - - -	828	38	Llangennech - - - -	13,017
15	Whitwood - - - -	1,348	75	Merthyr - - - -	25,590
703		69,512	2	Resolven - - - -	590
SCOTCH:			1	Risca - - - -	260
3	Alloa - - - -	346	2	St. George's Fiery Vein - - - -	600
5	Best Splint - - - -	477	54	Stone - - - -	13,676
2	Bulman Main - - - -	218	4	Welch - - - -	343
9	Clackmannan - - - -	698	249		73,699
7	Craigree - - - -	921	FROM SUNDRY PLACES:		
2	Devon - - - -	240	5	Cannel - - - -	280
1	Donnybristle - - - -	88	1	Lancashire Ince - - - -	150
1	Fordel Steam - - - -	102	6		430
2	Glasgow Splint - - - -	187	SMALL COAL:		
2	Halbeath - - - -	190	1	Blaydon Main - - - -	423
2	Parrot Gas - - - -	371	1	Leaze's Main - - - -	127
1	Prathouse Splint - - - -	276	1	South Tanfield - - - -	318
1	Prathouse Steam - - - -	239	1	Whitefield - - - -	113
1	Sketerigg - - - -	50	1	W. E. Cassop - - - -	127
67	Scotch - - - -	5,049	5		1,108
3	Standrig - - - -	230	CULM AND CINDERS:		
1	Torry - - - -	77	5	Culm - - - -	1,283
16	Townhill - - - -	3,324	19	Cinders - - - -	2,124
6	Wemyss - - - -	420			
17	W. E. Elgin - - - -	1,578			
1	Scott's - - - -	290			
51	Wellwood - - - -	4,118			
201		19,484			

RECAPITULATION.

SHIPS.	QUALITY.	TONS.
1,884	Newcastle - - - -	650,777
1,696	Newcastle Wallsend - - - -	514,055
408	Blyth - - - -	100,294
13	Sunderland - - - -	3,168
2,435	Sunderland Wallsend - - - -	724,964
18	Stockton - - - -	3,199
2,049	Stockton Wallsend - - - -	559,103
703	Yorkshire - - - -	69,512
201	Scotch - - - -	19,484
249	Welch - - - -	73,699
6	From Sundry Places - - - -	430
5	Small Coal - - - -	1,108
5	Culm - - - -	1,283
19	Cinders - - - -	2,124
9,691	TOTAL, 1842 - - -	2,723,200

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SEABORNE, 1848.

0.49.

No. 1.—Amount of Supply, &c.—Seaborne, 1842—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
SUNDERLAND:			STOCKTON WALLSEND—continued.		
1	Beamish South Moor - - -	151	28	Evenwood - - - - -	6,568
6	Eden Main - - - - -	925	7	Gordon - - - - -	1,581
4	Hutton Seam, unscreened - -	1,355	120	Hartlepool - - - - -	37,712
1	Keeper Nutt - - - - -	212	4	Harvey - - - - -	608
1	Primrose Main - - - - -	180	64	Hesleden - - - - -	19,671
1	Pemberton & Co.'s Primrose -	170	50	Heugh Hall - - - - -	13,811
81	Usworth Main, unscreened -	10,700	53	High Thornley - - - - -	12,322
45		13,693	9	Hopper's - - - - -	3,052
SUNDERLAND WALLSEND:			11	Hunwick - - - - -	1,763
2	Acorn Close - - - - -	383	62	Kelloe - - - - -	22,666
76	Belmont - - - - -	23,721	2	Leasingthorne - - - - -	315
225	Braddyll's Hetton - - - -	71,427	18	Maclean's Tees - - - - -	4,053
26	Butterby - - - - -	5,839	36	Quarrington - - - - -	12,082
1	Durham - - - - -	159	66	Richardson's Tees - - - -	13,514
3	Farnacres - - - - -	412	1	Saint Cuthbert - - - - -	125
41	Finchale - - - - -	9,097	32	Saint Helen's Tees - - - -	6,865
3	Framwellgate - - - - -	860	2	Seppings - - - - -	299
6	Gibson's - - - - -	2,340	1	Seymour's Hartlepool - - -	110
149	Haswell - - - - -	41,206	74	Seymour's Tees - - - - -	19,622
518	Hetton - - - - -	158,011	24	Shotton - - - - -	4,465
5	Houghall - - - - -	1,158	67	South Durham - - - - -	21,197
16	Hylton - - - - -	4,436	2	Stobart's Tees - - - - -	246
71	Keeper - - - - -	16,841	1	Surtees - - - - -	245
10	Keeper and Elvet - - - - -	2,466	238	Tees - - - - -	59,390
477	Lambton - - - - -	141,539	28	Tees Hetton - - - - -	5,664
6	Lumley - - - - -	1,583	1	Tees Tansfield - - - - -	225
2	Musgrave - - - - -	272	17	Tennant's - - - - -	3,053
1	North Durham - - - - -	74	12	Tennant's Hartlepool - - -	3,192
7	North Hetton Co.'s Lyons -	1,964	30	The Duke's - - - - -	6,851
77	Pemberton & Co.'s - - - -	22,845		Thornley - - - - -	11
10	Richmund - - - - -	2,739	69	Trimdon - - - - -	19,633
115	Russell's Hetton - - - - -	33,531	4	West Hartlepool - - - - -	854
39	Shincliffe - - - - -	11,192	22	West Hetton - - - - -	5,545
360	Stewart's Seaham - - - - -	107,261	68	West Tees - - - - -	16,484
8	West Durham - - - - -	1,603	—	Whitworth - - - - -	21
75	Whitwell - - - - -	21,721	1,963		516,813
2,329		684,680	YORKSHIRE:		
STOCKTON:			15	Allertain Main - - - - -	1,037
6	Brancepeth Park - - - - -	984	1	Barnsley - - - - -	123
3	Castle Eden Nutt - - - - -	584	8	Brouen Moor - - - - -	678
1	Eden Hartley, unscreened -	233	3	Darley Main - - - - -	520
1	High Thornley Nutt - - - - -	340	23	Elsecar - - - - -	3,248
1	Old Etherley - - - - -	130	3	Flockton - - - - -	163
3	Shotton Main - - - - -	773	24	Gawber Hall - - - - -	2,473
1	Tees Eden Main - - - - -	63	1	Gawber New - - - - -	62
16		3,107	18	Hollingham New Flockton -	1,330
STOCKTON WALLSEND:			19	Inland - - - - -	761
112	Adelaide's - - - - -	26,992	1	Kilnhurst - - - - -	70
65	Barrett's - - - - -	17,924	30	Manston - - - - -	3,138
49	Barrington's - - - - -	11,736	37	Newton - - - - -	3,167
25	Bentley's - - - - -	1,400	3	Noblethorpe - - - - -	329
11	Bowburn - - - - -	2,815	9	Old Haigh Moor - - - - -	528
91	Brown's Deanery - - - - -	18,236	13	Robin Hood - - - - -	1,831
8	Burdon - - - - -	1,783	1	Rothwell Haigh - - - - -	80
130	Caradoc - - - - -	41,116	226	Silkstone - - - - -	25,841
59	Cassop Co.'s Hartlepool - -	17,545	58	Snapethorpe New Flockton -	4,275
13	Castle Eden - - - - -	2,501	3	Stanley Main - - - - -	246
49	Clarence Hetton - - - - -	11,774	—	Staveley - - - - -	19
7	Clavering's - - - - -	1,264	1	Tinsley Park - - - - -	115
39	Coundon - - - - -	9,324	12	Victoria - - - - -	1,081
87	East Hetton - - - - -	31,284	2	West Devonshire - - - - -	156
			7	Worsbro' Park - - - - -	1,222
			1	Wrenthorpe - - - - -	68
			1	W. E. Charlesworth - - - -	100
			82	Cliffe - - - - -	6,811
			48	Devonshire - - - - -	5,424

No. 1.—Amount of Supply, &c.—Seaborne, 1843—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
YORKSHIRE—continued.			WELCH—continued.		
13	W. E. Holmes - - - -	421	1	Oakwood - - - -	180
4	Rothwell - - - -	322	4	Parson's Abbey Graigola Steam	1,074
2	Tuption - - - -	118	3	Patent Fuel - - - -	368
48	Whitworth - - - -	5,277	2	Porth Cawl - - - -	174
712		71,084	1	Porthmawr - - - -	280
SCOTCH:			27	Powell's Duffryn Steam - -	7,037
2	Alloa - - - -	595	3	Resolven Steam - - - -	773
6	Clackmannan - - - -	401	2	Risca - - - -	385
13	Craigrie - - - -	1,285	1	Roch Vein - - - -	98
1	Fordel Splint - - - -	206	1	St. George's Fiery Vein - -	280
6	Fordel Steam - - - -	1,081	53	Stone - - - -	11,648
5	Glasgow Splint - - - -	323	4	Tredegar - - - -	1,025
1	Grangemouth - - - -	48	1	Union Company's Graigola Steam	310
1	Greenwich Hospital - - - -	153	1	Varteg - - - -	205
2	Halbeath - - - -	262	2	Welch - - - -	390
1	Lochgelly - - - -	105	307		79,924
44	Scotch - - - -	2,781	FROM SUNDRY PLACES:		
3	Standrig - - - -	180	1	Cannel - - - -	87
7	Townhill - - - -	698	1	Runcorn - - - -	103
1	Tranent - - - -	90	2		190
17	W. E. Elgin - - - -	1,735	SMALL COAL:		
38	Wellwood - - - -	2,165	1	Evenwood - - - -	220
148		12,108	1	Heddon Main - - - -	148
WELCH:			1	Hetton - - - -	31
6	Anthracite - - - -	983	3	High Thornley - - - -	824
1	Bituminous - - - -	120	1	Kibblesworth - - - -	325
3	Bryndwey - - - -	733	1	Merthyr - - - -	102
12	Cwm Avon - - - -	1,665	5	Oxclose - - - -	1,812
17	Forest Graigola - - - -	4,452	1	Richardson's Tees - - - -	210
14	Graigola - - - -	4,135	1	Trimdon - - - -	455
6	Landshipping - - - -	1,990	15		4,127
4	Lewis's Merthyr - - - -	1,852	CULM AND CINDERS:		
42	Llangennech - - - -	11,249	9	Culm - - - -	1,801
1	Loughor - - - -	115	31	Cinders - - - -	3,384
1	Meastegg - - - -	110			
90	Merthyr - - - -	27,526			
4	Neath Abbey - - - -	1,257			

RECAPITULATION.

SHIPS.	QUALITY.	TONS.
1,871	Newcastle - - - -	631,884
1,724	Newcastle Wallsend - - - -	505,153
421	Blyth - - - -	98,622
45	Sunderland - - - -	13,693
2,329	Sunderland Wallsend - - - -	684,680
16	Stockton - - - -	3,107
1,963	Stockton Wallsend - - - -	518,813
712	Yorkshire - - - -	71,084
148	Scotch - - - -	12,108
307	Welch - - - -	79,924
2	From Sundry Places - - - -	190
15	Small Coal - - - -	4,127
9	Culm - - - -	1,801
31	Cinders - - - -	3,384
9,593		
TOTAL 1843 - - - -		2,628,520

No. 1.—Amount of Supply ; showing each Coal District from which it is derived, &c.—continued.

SEABORNE, 1844.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE:			NEWCASTLE WALLSEND:		
34	Adair's Main - - -	13,823	35	Acorn Close - - -	9,088
1	Bates West Hartley - - -	360	1	Bede's - - -	127
1	Beaumont West Hartley - - -	151	45	Bell's and Brown's - - -	11,580
9	Bell's Hartley - - -	2,478	14	Bell's Robson & Co.'s - - -	3,000
4	Bensham Main - - -	1,461	5	Bensham - - -	888
1	Berkley's Hartley - - -	201	77	Bewicke & Co.'s - - -	24,520
4	Brandling Main - - -	786	20	Blenkinsopp - - -	5,092
40	Buddle's West Hartley - - -	14,664	38	Brown's - - -	12,726
22	Bute's Tanfield Moor - - -	8,676	3	Burdon - - -	488
48	Carr's Hartley - - -	17,319	3	Burraton - - -	1,067
18	Charlotte Main - - -	5,156	10	Carlisle - - -	2,644
18	Chester Main - - -	6,046	22	Clark & Co.'s - - -	7,030
7	Coxlodge - - -	841	42	Clennell's - - -	14,712
77	Dean's Primrose - - -	28,379	1	Collingwood - - -	363
6	East Pontop - - -	1,738	24	Edmondsley - - -	6,768
8	Eden Main - - -	2,637	1	Eyre's - - -	164
3	Edmonsley, unscreened - - -	585	91	Gibson's - - -	24,701
1	Eighton Moor - - -	212	58	Gosforth - - -	18,548
46	Ellison Main - - -	12,494	1	Grace's - - -	63
36	Elm Park - - -	10,689	52	Heaton - - -	14,837
69	Felling Main - - -	20,434	10	Hebburn - - -	2,289
12	Fenham Hartley - - -	4,352	30	Hedley's - - -	7,245
52	Hastings Hartley - - -	18,465	1	Hexham - - -	212
54	Hebburn Main - - -	9,837	99	Hilda - - -	31,387
2	Hedley's Hartley - - -	577	32	Hotspur's - - -	11,377
90	Holywell Main - - -	29,974	95	Killingworth - - -	26,205
11	Howard Main - - -	3,098	14	Kirk's - - -	2,407
4	Jarrow Low Main - - -	747	4	Langley - - -	497
5	Leafe's Main - - -	815	5	Medomsley - - -	1,388
18	Medomsley - - -	5,382	53	Morrison & Co.'s - - -	18,499
84	Morrison's Hartley Steam - - -	10,497	2	Mount Moor - - -	258
6	Morrison's, unscreened - - -	2,001	46	Newmarch's - - -	15,286
18	Nelson's West Hartley - - -	6,306	1	New Pelaw - - -	116
5	Newcastle Hartley Steam - - -	918	2	New Walker - - -	488
1	New Eighton Moor - - -	148	10	North Durham - - -	2,977
47	New Tanfield - - -	19,000	24	Norton - - -	4,736
10	Horth Pelaw - - -	2,952	29	Northumberland's - - -	9,126
39	Oakwellgate Main - - -	7,090	5	Norwood - - -	927
36	Old Pontop Main - - -	11,937	8	Oakwellgate - - -	1,001
54	Old Tanfield - - -	21,488	105	Pearth's - - -	38,697
80	Orde's Redheugh - - -	29,701	3	Pearson's - - -	611
28	Original Windsor's Pontop - - -	10,195	31	Ramsay's - - -	8,927
1	Patent Fuel - - -	149	3	Reid's - - -	1,168
39	Pelaw Main - - -	13,897	37	Riddell's - - -	11,090
95	Pelton Main - - -	40,921	2	Sefton's - - -	664
1	Pitt's West Hartley - - -	344	13	Stewart's - - -	4,237
25	Pontop Windsor's - - -	8,521	4	Stewart's Steam - - -	720
6	Potts & Co's Primrose - - -	1,208	17	Sunderland - - -	6,305
32	Ravensworth's West Hartley - - -	8,822	87	Urpeth - - -	28,205
78	Shipcote Main - - -	12,510	10	Waldridge - - -	3,468
27	Smith's Pontop - - -	8,502	6	Walker - - -	1,375
57	South Pelaw - - -	23,293	1	Westgate - - -	180
8	South Pontop - - -	2,804	88	Wharnccliffe - - -	22,549
56	Tanfield Moor - - -	19,100	8	Wreckington - - -	1,666
27	Taylor's West Hartley - - -	8,560			
35	Towneley - - -	11,872			
1	Twizell Main - - -	365			
79	West Hartley - - -	27,835			
1	West Holywell - - -	212			
26	West Pelton - - -	8,534			
1	West Tanfield - - -	325			
46	West Mylam - - -	14,556			
1	Whitburn Main - - -	129			
13	Whitefield - - -	5,162			
4	Willington Hartley - - -	1,241			
5	Wood's Garesfield - - -	1,924			
44	Wylam Moor - - -	16,687			
				</	

No. 1.—Amount of Supply, &c.—Seaborne, 1844—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
BLYTE—continued.			STOCKTON :		
1	North West Hartley, unscreened	214	1	Bewicke's Main - - -	100
32	Sidney's Hartley - - -	8,523	24	Bitchburn - - -	3,659
6	Warkworth Hartley - - -	603	31	Brancepeth - - -	6,441
13	W. E. Delaval - - -	3,948	2	Eden Hartley - - -	339
313		76,361	7	Fowler's Main - - -	2,241
SUNDERLAND :			2	Meor's Main - - -	473
12	Beamish South Moor - - -	2,290	2	Old Etherley - - -	380
7	Belmont Nut - - -	1,752	13	Sharp's Tanfield - - -	2,942
1	Easington Main - - -	191	1	Shotton Main - - -	267
24	Eden Main - - -	7,040	7	South Tanfield Moor - - -	1,483
4	Elvet, unscreened - - -	836	1	Stockton West Hartley - - -	358
1	Elm Park, unscreened - - -	150	1	Tees Nut - - -	260
9	Harraton Main - - -	2,586	17	Wilkinson's Tanfield - - -	3,128
1	Hartley Steam - - -	173	109		22,016
11	Lambton Primrose - - -	2,477	STOCKTON WALLSEND :		
14	Lumley Main - - -	3,840	91	Adelaide's - - -	27,871
1	Moorsley Main - - -	315	15	Albert's - - -	3,623
4	Pemberton & Co.'s Primrose - - -	1,004	56	Barrett's - - -	14,145
9	Richmond Main - - -	2,746	31	Barrington's - - -	7,317
10	Usworth, unscreened - - -	2,479	7	Bentley's - - -	398
1	Wear Hebburn, unscreened - - -	185	6	Blanshard's - - -	1,319
109		28,064	19	Bowburn - - -	4,385
SUNDERLAND WALLSEND :			88	Brown's Deanery - - -	18,417
1	Bell's - - -	98	104	Caradoc - - -	32,211
132	Belmont - - -	36,782	31	Cassop Hartlepool - - -	7,731
206	Braddyll's Hetton - - -	63,692	2	Castle Eden - - -	177
1	Butterby - - -	304	9	Clarence Hetton - - -	2,087
1	Charlaw Steam - - -	559	3	Clavering's - - -	590
1	Cleveland - - -	237	58	Coundon - - -	12,343
1	Elvet - - -	195	1	Cragwood - - -	290
39	Finchale - - -	7,344	97	East Hetton - - -	34,645
1	Framwellgate - - -	288	40	Evenwood - - -	10,825
11	Gibson's - - -	1,584	7	Fox's - - -	1,248
123	Haswell - - -	35,292	1	Fowler's - - -	106
357	Hetton - - -	103,756	37	Gordon - - -	7,688
37	Houghall - - -	10,059	28	Hartlepool - - -	8,708
19	Hylton - - -	5,278	40	Harvey - - -	10,423
73	Keeper - - -	16,784	70	Hesleden - - -	19,897
471	Lambton - - -	189,042	27	Heugh Hall - - -	9,001
2	Lawson's - - -	471	54	High Thornley - - -	14,970
28	Lumley - - -	7,407	25	Hopper's - - -	6,411
2	Musgrave's - - -	315	1	Howden - - -	68
9	North Durham - - -	1,781	50	Hunwick - - -	9,342
4	North Hetton Co.'s Lyons - - -	1,016	60	Kelloe - - -	21,454
1	North Hetton Co.'s Steam-boat - - -	276	12	Leasingthorne - - -	2,848
66	Pemberton & Co.'s - - -	18,795	31	Maclean's Tees - - -	7,445
100	Richmond - - -	26,851	7	Middleham - - -	1,525
87	Russell's Hetton - - -	24,233	37	Quarrington - - -	12,867
14	Sherburn - - -	3,396	1	Ramshaw - - -	280
2	Shincliffe - - -	225	47	Richardson's Tees - - -	10,913
270	Stewart's Seaham - - -	79,976	5	St Cuthbert's - - -	1,253
16	Stewart's Steam-boat - - -	4,884	22	St. Helen's Tees - - -	4,227
1	Stormont - - -	127	10	Sepping's - - -	2,086
11	West Durham - - -	1,669	5	Seymour's Hartlepool - - -	1,246
60	Whitwell - - -	18,484	45	Seymour's Tees - - -	11,943
2	Wilfred's - - -	462	1	Sharp's Butterknowle - - -	92
2,149		611,662	21	Shotton - - -	5,484
			54	South Durham - - -	17,193
			6	South Hartlepool - - -	1,749
			2	South Kelloe - - -	380
			2	South Willington - - -	541
			2	South Wingate - - -	239

No. 1.—Amount of Supply, &c.—Seaborne, 1844—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
STOCKTON—continued.			SCOTCH—continued.		
178	Tees - - - - -	41,625	1	Dysart - - - - -	230
40	Tees Hetton - - - - -	8,474	40	Fordel Stream - - - - -	12,218
11	Tennant's - - - - -	3,530	8	Grangemouth - - - - -	1,211
39	The Duke's - - - - -	7,479	14	Greenwich Hospital, West Hartley. - - - - -	1,961
4	Thornley - - - - -	718	10	Halbeath - - - - -	2,598
42	Trimdon - - - - -	12,822	1	Hill of Beath - - - - -	218
3	Victoria Tees - - - - -	318	7	Lochgelly - - - - -	1,146
6	Weardale - - - - -	922	2	Preston Links - - - - -	218
3	West Hartlepool - - - - -	745	1	Riggenhead Main - - - - -	245
32	West Hetton - - - - -	8,011	65	Scotch - - - - -	3,611
71	West Tees - - - - -	14,047	2	Standrig - - - - -	399
21	Whitworth - - - - -	3,859	4	Throughar - - - - -	616
39	Witton Park - - - - -	7,329	29	Townhill and Appin - - - - -	5,252
20	Woodfield - - - - -	2,982	3	Tranent - - - - -	630
1,877		482,807	10	Wemyss Steam - - - - -	1,887
			57	W. E. Elgin - - - - -	14,581
			1	Great Jewel - - - - -	250
			4	Inverkeithing - - - - -	175
			15	Wellwood - - - - -	3,019
			354		66,347
YORKSHIRE:			WELCH:		
56	Adelaide - - - - -	8,211	1	Anthracite - - - - -	250
6	Allerton Main - - - - -	439	2	Bituminous - - - - -	400
1	Andrew Hill - - - - -	183	4	Bleandare Hartley - - - - -	775
16	Ardaly Main - - - - -	1,079	1	Bryndu - - - - -	100
1	Barnsley - - - - -	125	3	Bynea Steam - - - - -	735
3	Black Boy - - - - -	346	1	Cefn Cwsc - - - - -	93
1	Blackley Hurst - - - - -	109	1	Coffin's Dinas - - - - -	71
29	Clay Cross - - - - -	1,921	5	Cwm Avon - - - - -	495
3	Darley Main - - - - -	406	2	Duncan & Co.'s House - - - - -	360
24	Elsecar - - - - -	2,962	15	Forest Graigola - - - - -	4,514
1	Field & Co.'s Tees Hetton - - - - -	320	11	Graigola - - - - -	2,926
26	Flockton - - - - -	2,806	2	Landshipping - - - - -	860
56	Gawber Hall - - - - -	6,613	30	Lewis's Merthyr - - - - -	8,200
12	Haigh Moor - - - - -	855	33	Llangennech - - - - -	10,038
40	Inland - - - - -	1,262	94	Merthyr - - - - -	27,292
2	Lennard Fence - - - - -	128	12	Neath Abbey - - - - -	2,826
3	Lowther and Preston Main - - - - -	243	4	Oakwood - - - - -	162
91	Manston and Brouen Moor - - - - -	1,899	1	Old Fiery Vein - - - - -	130
16	Newton - - - - -	1,670	1	Parson's Abbey Graigola - - - - -	350
2	Park Gate - - - - -	157	1	Patent Fuel - - - - -	17
23	Robin Hood - - - - -	2,586	32	Powell's Duffryn Stream - - - - -	7,363
4	Rothwell Haigh - - - - -	492	2	Powell's Lantwit - - - - -	629
150	Silkstone - - - - -	18,773	6	Resolven Steam - - - - -	1,243
62	Snapethorpe, New Flockton - - - - -	4,665	3	St. George's Fiery Vein - - - - -	723
1	Stanley Main - - - - -	120	47	Stone - - - - -	11,657
2	Staveley - - - - -	280	1	Ton Mawr - - - - -	110
20	Victoria - - - - -	1,693	2	Tredegar - - - - -	410
1	Warren House - - - - -	185	1	Williams's Steam - - - - -	310
6	Wingerworth Main - - - - -	336	318		83,039
15	Worsbro' Park - - - - -	1,901			
69	Wrenthorpe - - - - -	4,301	FROM SUNDRY PLACES:		
188	W. E. Cliffs - - - - -	17,884	1	Cannel - - - - -	100
29	Devonshire - - - - -	2,706	1	Laffach - - - - -	180
1	Evenwood - - - - -	89	1	Lonsdale - - - - -	103
6	Gordon - - - - -	528	1	New York - - - - -	26
4	Holmes - - - - -	212	1	Rushy Park - - - - -	15
1	Rothwell - - - - -	220	5		424
8	Tees - - - - -	758			
37	Whitwood - - - - -	4,747			
945		94,199			
SCOTCH:					
47	Alloa - - - - -	8,855			
2	Berwick - - - - -	311			
24	Clackmannan - - - - -	5,531			
3	Cuttleshill Splint - - - - -	654			
1	Diamond - - - - -	258			
3	Donibristle Chew - - - - -	544			

No. 1.—Amount of Supply, &c.—Seaborne, 1844—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
SMALL COAL:			SMALL COAL—continued.		
1	Carr's Hartley - - - -	355	1	St. George's - - - -	200
1	Crag Head - - - -	320	1	Sepping's - - - -	195
2	Coundon - - - -	434	-	South Tanfield - - - -	81
1	Evenwood - - - -	225	3	South Wingate - - - -	935
2	Framwell Gate - - - -	600	3	Tees Tanfield - - - -	783
1	Graces - - - -	81	1	Tennant's - - - -	285
7	Hibg Thornley - - - -	2,183	1	Washington - - - -	265
4	Hunwick - - - -	514	1	Wilkinson's Tanfield - - - -	150
1	Kibblesworth - - - -	159	41		9,652
1	Leasingthorne - - - -	190			
1	Middleham - - - -	240	CULM AND CINDERS:		
1	Northumberland's - - - -	286	7	Culm - - - -	1,568
1	Oxclose - - - -	161	54	Cinders - - - -	13,150
5	Powell's Duffryn - - - -	1,023			
1	Ravensworth's West Hartley - - - -	87			

RECAPITULATION.

SHIPS.	QUALITY.	TONS.
1,757	Newcastle - - - -	577,073
1,428	Newcastle Wallsend - - - -	424,548
313	Blyth - - - -	76,361
109	Sunderland - - - -	28,064
2,149	Sunderland Wallsend - - - -	611,662
100	Stockton - - - -	22,016
1,877	Stockton Wallsend - - - -	482,807
945	Yorkshire - - - -	94,199
354	Scotch - - - -	66,347
318	Welch - - - -	83,039
5	From Sundry Places - - - -	424
41	Small Coal - - - -	9,652
7	Culm - - - -	1,568
54	Cinders - - - -	13,150
9,466	TOTAL, 1844 - - -	2,490,910

SEABORNE, 1845.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	SHIPS.
NEWCASTLE:			NEWCASTLE—continued.		
58	Adair's Main - - - -	23,110	118	Eden Main - - - -	40,611
9	Bates's West Hartley - - - -	2,905	4	Eden's Tanfield - - - -	1,440
2	Bensham Main - - - -	450	2	Eighton Moor - - - -	335
2	Brandling Main - - - -	269	65	Ellison Main - - - -	17,822
77	Buddle's West Hartley - - - -	27,514	13	Elm Park - - - -	3,933
1	Burnopfield - - - -	339	1	Farnacre's Pelaw - - - -	201
9	Bute's Tanfield Moor - - - -	3,448	64	Felling Main - - - -	19,324
88	Carr's Hartley - - - -	31,180	4	Fenham Hartley - - - -	1,872
32	Charlotte Main - - - -	8,417	3	Forest Main - - - -	732
50	Chester Main - - - -	16,844	1	Garesfield - - - -	249
1	Clark & Co's Hartley Steam - - - -	254	2	Gateshed Park - - - -	389
11	Clavering's Tanfield - - - -	3,216	74	Hastings's Hartley - - - -	27,500
32	Coxlodge - - - -	4,493	3	Hebburn Main - - - -	486
69	Dean's Primrose - - - -	19,215	6	Hebburn Bensham - - - -	1,338
1	Derwent, unscreened - - - -	402	6	Hedley's Hartley - - - -	1,898
1	East Pontop - - - -	397	136	Holywell Main - - - -	45,155
19	East Tanfield - - - -	6,880	3	Howard Main - - - -	759
1	East Windsor Pontop - - - -	291	6	Jarrow Dust - - - -	1,995

No. 1.—AMOUNT of Supply, &c.—Seaborne, 1845—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE—continued.			NEWCASTLE WALLSEND—continued.		
10	Jarrow Low Main - - -	2,504	1	Lanchester - - -	238
1	Leaze's Main - - -	190	2	Medomsley - - -	292
8	Medomsley - - -	2,838	19	Morrison & Co.'s - - -	6,874
11	Morrison's Hartley Steam - - -	3,656	1	Mount Moor - - -	296
38	Nelson's West Hartley - - -	12,983	59	Newmarch's - - -	19,343
10	Newcastle Hartley Steam - - -	1,419	11	New Walker - - -	1,831
90	New Tanfield - - -	33,688	41	North Durham - - -	12,374
1	North Pelaw - - -	349	23	Northumberland's - - -	7,877
5	North Percy Hartley - - -	1,457	7	Norton - - -	1,485
1	North Pontop - - -	381	3	Norwood - - -	458
4	North Tanfield - - -	853	1	Oakwellgate - - -	151
18	Oakwellgate Main - - -	3,404	120	Pearth's, unscreened - - -	44,076
78	Old Pontop - - -	28,719	2	Pearson's - - -	429
24	Old Tanfield - - -	9,309	1	Potts & Co.'s - - -	280
118	Orde's Redhenge - - -	45,817	34	Ramsay's - - -	10,181
36	Original Tanfield - - -	13,260	14	Reid's - - -	4,884
32	Original Windsor's Pontop - - -	12,164	47	Riddell's - - -	14,555
60	Pelaw Main - - -	17,682	86	Stewart's - - -	30,107
117	Pelton Main - - -	72,098	4	Stewart's Steam - - -	1,368
18	Pontop Windsor's - - -	6,758	4	Sunderland - - -	1,451
21	Potts & Co.'s Primrose - - -	5,549	91	Urpeth - - -	33,757
2	Ravenworth's Pelaw - - -	622	6	Waldridge - - -	2,188
67	Ravenworth's West Hartley - - -	24,356	26	Walker - - -	7,002
4	Shaftoe's Hartley - - -	1,446	125	Wharcliffe - - -	26,785
129	Shipcote Main - - -	18,527	8	Wreckington - - -	1,636
2	Simpson's Pontop - - -	826			
19	Smith's Pontop - - -	7,169			
66	South Pelaw - - -	26,358			
14	South Pontop - - -	5,260			
14	Stewart's Hartley Steam - - -	4,534			
2	Stormont Main - - -	306			
58	Tanfield Moor - - -	20,863			
69	Taylor's West Hartley - - -	21,652			
2	Team - - -	433			
40	Towneley - - -	13,128			
50	Twizell Main - - -	18,191			
148	West Hartley Main - - -	50,748			
66	West Pelton - - -	22,649			
1	West Tyne Main - - -	157			
59	West Wylam - - -	19,554			
22	Whithurn Main - - -	3,927			
16	Whitefield - - -	6,179			
2	Willington Hartley - - -	545			
9	Wood's Garesfield - - -	3,278			
-	Wortley Main - - -	84			
65	Wylam Moor - - -	24,766			
2,661		885,799			
NEWCASTLE WALLSEND:			BLYTH:		
38	Acorn Close - - -	9,926	10	Blyth Main - - -	2,523
32	Bell & Brown's - - -	7,899	17	Chevington West Hartley - - -	2,625
16	Bell, Robson & Co. - - -	3,012	46	Cowpen Hartley - - -	11,598
6	Bensham - - -	1,460	31	Davison's West Hartley - - -	8,025
82	Bewicke & Co. - - -	24,938	67	Derwentwater's Hartley Steam - - -	14,492
41	Brown's - - -	14,364	92	Hartley - - -	26,874
10	Clark & Co.'s - - -	3,168	43	Howard's West Hartley Netherton - - -	11,083
3	Clavinger's - - -	911	1	North West Hartley - - -	283
18	Clennell's - - -	6,307	32	Sidney's Hartley - - -	7,678
1	Derwent - - -	249			
4	Farnacre's - - -	889			
88	Gibson's - - -	21,797			
79	Gosforth - - -	24,089			
5	Harton - - -	862			
80	Heaton - - -	22,559			
62	Hebburn - - -	12,628			
45	Hedley's - - -	12,151			
88	Hilda - - -	31,339			
39	Hotspur - - -	13,552			
223	Killingworth - - -	58,384			
6	Kirk's - - -	1,412			

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
SUNDERLAND WALLSEND—continued.			STOCKTON AND HARTLEPOOL—continued.		
78	Finchale - - - - -	14,847	114	W. E. Hartlepool - - -	32,250
1	Fullwell - - - - -	249	5	Hartlepool West Hartley	890
8	Gibson's - - - - -	1,858	-	Steamboat.	
198	Haswell - - - - -	62,213	46	Harvey - - - - -	14,129
8	Hedley's - - - - -	1,299	3	Harvey and Thornley,	497
589	Hetton - - - - -	171,318		mixed.	
26	Houghall - - - - -	6,501	25	Hesleden - - - - -	8,065
48	Hylton - - - - -	14,696	125	Heugh Hall - - - - -	39,553
81	Keeper - - - - -	20,745	20	High Thornley - - - - -	5,404
678	Lambton - - - - -	207,349	1	Hopper's - - - - -	343
34	Lumley - - - - -	10,570	1	Hunter's - - - - -	81
1	Mansfield - - - - -	155	76	Hunwick - - - - -	18,511
27	Morrison & Co.'s - - -	7,856	166	Kelloe - - - - -	61,983
4	North Durham - - - - -	1,256			
27	North Hetton Co.'s Lyons -	6,917	77	Leasingthorne - - - - -	20,655
132	Pemberton & Co.'s - - -	37,152	-	Low Beachburn - - - - -	40
1	Reade's - - - - -	300	1	Ludworth Steamboat - - -	166
67	Richmond - - - - -	17,415	51	Maclean's Tees - - - - -	13,396
271	Russell's Hetton - - - - -	73,369	3	Merrington - - - - -	508
24	Scarborough's - - - - -	7,280	2	Mown Meadows - - - - -	405
7	Sherburn - - - - -	1,674	66	Richardson's Tees - - - -	14,738
3	Stewart's Sunderland - - -	988	11	Roddy Moor - - - - -	2,122
319	Stewart's Seaham - - - - -	93,974	20	St. Helen's Tees - - - - -	4,142
1	Stewart's Steam - - - - -	318	4	Sepping's - - - - -	898
1	Wear Hartley - - - - -	120	2	Seymour's Hartlepool - - -	505
1	West Durham - - - - -	170	83	Seymour's Tees - - - - -	22,952
4	West Hylton - - - - -	771	47	Shotton - - - - -	14,141
64	Whitwell - - - - -	19,824	1	Smith's Tanfield Tees - - -	250
			4	South Coxhoe - - - - -	1,103
3,284		957,098	104	South Durham - - - - -	31,891
			2	South Hartlepool - - - - -	425
			27	South Kelloe - - - - -	6,647
			1	South Willington - - - - -	58
			1	Stobart's Tees - - - - -	150
			184	Tees - - - - -	45,979
			21	Tees Hetton - - - - -	5,885
			15	Tennant's - - - - -	4,459
			27	The Duke's - - - - -	6,219
			39	Thornley - - - - -	9,431
			55	Trimdon - - - - -	14,751
			3	Victoria Tees - - - - -	471
			17	West Cornforth - - - - -	3,093
			5	West Hartlepool - - - - -	1,544
			36	West Hetton - - - - -	9,541
			93	West Tees - - - - -	23,697
			37	Whitworth Park - - - - -	8,071
			33	Witton Park - - - - -	8,578
			28	Woodfield - - - - -	6,203
			2,688		733,043
STOCKTON AND HARTLEPOOL:			YORKSHIRE:		
4	Bitchburn Nut - - - - -	996	1	Allerton Main - - - - -	64
1	Brancepeth Nut - - - - -	208	21	Ardley Main - - - - -	1,827
1	Brown's Tees Hartley - - -	132	5	Clay Cross - - - - -	279
1	Caradoc Splint - - - - -	222	1	Darnley Main - - - - -	570
1	Castle Eden Nut - - - - -	374	1	East Gawber - - - - -	90
2	Cragwood Hartley Steam - - -	440	3	Elsecar - - - - -	372
2	Hunter's unscreened - - - -	440	4	Flockton - - - - -	314
1	Old Etherley - - - - -	225	1	Garford and Micklefrid - - -	342
1	Richardson & Co's Lime - - -	210	9	Gawber Hall - - - - -	774
1	Sharp's Tanfield - - - - -	265	14	Haigh Moor - - - - -	1,099
1	South Tanfield - - - - -	330	2	Hoyland and Elsecar - - - -	123
1	Stockton West Hartley - - -	330	6	Inland - - - - -	133
1	Tees Hetton Steam - - - - -	190	10	Manston and Brown Moor - - -	1,014
1	Tees Nut - - - - -	205	4	Newton Main - - - - -	446
1	Tees Primrose - - - - -	253	1	Park Gate - - - - -	100
17	Trimdon High Main - - - - -	3,750	18	Robin Hood - - - - -	1,669
161	W. E. Adelaide Tees - - - -	45,716	3	Rothwell Haigh - - - - -	291
2	Auckland Park - - - - -	420	36	Silkstone - - - - -	4,607

No. 1.—Amount of Supply, &c.—Seaborne, 1845—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
YORKSHIRE—continued.			WELCH—continued.		
10	Victoria - - - -	928	1	Patent Fuel - - - -	105
29	Wrenthorpe - - - -	1,642	28	Powell's Duffryn Steam - -	7,954
79	W. E. Adelaide's Tees - -	12,407	1	Primrose - - - -	213
158	Cliff's - - - -	17,086	18	Resolven Steam - - - -	2,680
3	Gordon - - - -	436	6	St. George's - - - -	1,769
1	Holmes - - - -	62	54	Stone - - - -	13,059
12	Richardson's Tees - -	1,177	1	Swansea Smelting - - - -	355
3	South Keloe - - - -	229	2	Tredegar - - - -	370
27	Stanley - - - -	3,294			
33	Tees - - - -	3,241	371		95,961
23	Whitwood - - - -	2,507			
540		58,743	FROM SUNDRY PLACES:		
SCOTCH:			2	Cannel - - - -	150
25	Alloa - - - -	2,460	1	Forest of Dean - - - -	185
6	Clackmannan - - - -	1,428	1	Lancashire - - - -	10
1	Fordel Splint - - - -	200	1	Whitehaven - - - -	103
1	Fordel Steam - - - -	262	5		450
1	Grangemouth - - - -	70	SMALL COAL:		
10	Greenwich Hospital West Hartley	463	1	Belmont, W. E. - - - -	165
27	Scotch - - - -	1,471	2	Bewicke & Co. - - - -	441
5	Townhill and Appin - -	1,330	-	Bitchburn - - - -	85
2	W. E. Elgin - - - -	134	-	Brancepeth - - - -	53
2	Inverkeithing - - - -	130	2	Carr's Hartley - - - -	608
8	Wellwood - - - -	1,342	1	Clavering's W. E. - - - -	254
88		9,290	1	Coronation - - - -	63
WELCH:			1	Hartlepool Dust - - - -	120
10	Anthracite - - - -	2,179	2	Heaton W. E. - - - -	401
2	Benea - - - -	85	1	Lewis's Merthyr - - - -	212
1	Bituminous - - - -	120	1	North Hetton Co.'s - - - -	217
9	Cwm Avon - - - -	1,846	1	Old Etherley - - - -	290
1	Eagle's Bush - - - -	40	1	Old Pontop - - - -	169
9	Fiery Vein - - - -	1,598	2	Powell's Duffryn - - - -	450
6	Forest Graigola - - - -	1,764	1	Resolven - - - -	158
7	Graigola - - - -	2,089	4	Stewart's W. E. - - - -	978
1	Graigola Steam - - - -	380	1	Trimdon - - - -	420
10	Landshipping - - - -	2,364	1	Wortley - - - -	143
29	Lewis's Merthyr - - - -	8,048	23		5,227
55	Llangennech - - - -	15,542	CULM AND CINDERS:		
108	Merthyr - - - -	30,332	5	Culm - - - -	1,587
10	Neath Abbey - - - -	2,859	118	Cinders - - - -	24,721
2	Newport - - - -	210			

RECAPITULATION.

SHIPS.	QUALITY.	TONS.
2,661	Newcastle - - - -	885,799
1,699	Newcastle Wallsend - - - -	501,559
339	Blyth - - - -	85,181
166	Sunderland - - - -	44,661
3,284	Sunderland Wallsend - - - -	957,098
2,688	Stockton and Hartlepool - -	733,043
540	Yorkshire - - - -	58,743
83	Scotch - - - -	9,290
371	Welch - - - -	95,961
5	From Sundry Places - - - -	450
23	Small Coal - - - -	5,227
5	Culm - - - -	1,587
118	Cinders - - - -	24,721
11,987		
TOTAL, 1845 - - -		3,403,320

No. 1.—Amount of Supply; showing each Coal District from which it is derived, &c.—continued.

SEABORNE, 1846.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE:			NEWCASTLE—continued.		
53	Adair's Main - - -	21,408	12	Whitburn Main - - -	1,635
4	Bate's West Hartley - - -	1,441	20	Whitefield - - -	7,054
3	Brandling Main - - -	154	2	Willington Hartley - - -	610
37	Buddle's West Hartley - - -	13,284	36	Wood's Garesfield - - -	13,577
2	Burnhope Hartley - - -	667	71	Wylam Moor - - -	26,586
4	Bute's Tanfield Moor - - -	1,530			
57	Carr's Hartley - - -	20,482			
12	Charlotte Main - - -	3,789	2,392		766,192
49	Chester Main - - -	16,313			
9	Clavering's Tanfield - - -	2,518			
20	Coxlodge - - -	2,560			
107	Dean's Primrose - - -	27,409	NEWCASTLE WALLSEND:		
1	Derwent Hartley - - -	307	23	Acorn Close - - -	6,271
1	Earsdon Main - - -	439	1	Beaumont - - -	232
3	East Pelaw - - -	1,151	25	Bell and Brown's - - -	6,057
135	Eden Main - - -	49,270	5	Bell's, Robson & Co. - - -	930
4	Eighton Moor - - -	743	4	Bensham - - -	867
13	Ellison Main - - -	3,039	69	Bewicke & Co.'s - - -	21,331
10	Ellison Low Main - - -	2,284	22	Brown's - - -	7,043
7	Elm Park - - -	1,782	1	Burnhope - - -	159
53	Felling Main - - -	15,000	1	Chester - - -	355
5	Fenham Hartley - - -	1,468	15	Clark & Co.'s - - -	4,678
6	Forest Main - - -	1,354	5	Clennell's - - -	1,732
9	Gateshead Park - - -	2,191	1	Derwent - - -	339
12	Grace's Hartley - - -	2,749	1	Dipton - - -	151
50	Hastings's Hartley - - -	21,817	1	Durham - - -	201
1	Hebburn Bensham Gas - - -	328	10	Finchale - - -	1,733
1	Hebburn Main - - -	84	23	Gibson's - - -	5,812
4	Hedley's Beamish - - -	1,370	55	Gibson's and North Durham - - -	14,785
4	Hedley's Hartley - - -	1,124	56	Gosforth - - -	16,024
127	Holywell Main - - -	39,299	16	Harton - - -	4,096
-	Hutt's Tannfield - - -	42	43	Heaton - - -	12,610
9	Medomsley - - -	3,188	34	Hebburn - - -	7,429
13	Nelson's West Hartley - - -	4,589	14	Hedley - - -	3,342
12	Newcastle Hartley Steam - - -	3,330	80	Hilda - - -	28,379
1	New Pelton - - -	378	38	Hotspur's - - -	13,366
105	New Tanfield - - -	38,967	1	Hunwick - - -	127
11	North Percy Hartley - - -	3,261	209	Killingworth - - -	45,960
8	North Pontop - - -	3,121	4	Medomsley - - -	1,101
1	North Wylam - - -	434	34	Morrison & Co.'s - - -	11,615
18	Oakwellgate Main - - -	3,196	1	Mount Moor - - -	190
40	Old Pontop - - -	15,111	10	Newmarch's - - -	3,481
-	Old Tanfield - - -	22	-	New Walker - - -	10
133	Orde's Redheugh - - -	48,412	42	Northumberland's - - -	15,284
95	Original Tanfield - - -	35,275	2	Norton - - -	743
21	Original Windsor's Pontop - - -	7,860	135	Pearth's, unscreened - - -	46,773
1	Oxcloses, unscreened - - -	352	8	Pearson's - - -	2,000
74	Pelaw Main - - -	22,880	4	Pott's & Co. - - -	761
149	Pelton Main - - -	60,895	10	Ramsey's - - -	2,887
16	Pontop Windsor's - - -	4,716	47	Riddell's - - -	13,936
8	Ravensworth's Pelaw - - -	2,607	1	Sefton's - - -	325
34	Ravensworth's West Hartley - - -	9,679	11	South Derwent, Barnard's - - -	3,429
7	Shaftoe's Hartley - - -	2,416	2	South Derwent, Richardson's - - -	523
107	Shipcote, unscreened - - -	19,340	70	Stewart's - - -	24,831
6	Smith's Pontop - - -	1,947	1	Stewart's Steam - - -	426
1	South Derwent Hartley - - -	53	88	Urpeth - - -	28,954
75	South Pelaw - - -	26,755	46	Walker - - -	11,495
12	South Pontop - - -	4,594	144	Wharnccliffe - - -	28,199
32	Stewart's Hartley Steam - - -	11,984	11	Willington - - -	3,191
47	Tanfield Moor - - -	16,338	16	Wreckington - - -	3,106
24	Taylor's West Hartley - - -	8,166			
1	Team Hartley - - -	355	1,435		407,219
32	Towneley - - -	10,838			
29	Twizell Main - - -	10,184	BLYTH:		
32	Usworth Main, unscreened - - -	10,997	1	Blyth Main - - -	243
2	Walbottle Hartley - - -	614	85	Cowpen Hartley - - -	22,219
164	West Hartley Main - - -	53,909	61	Davison's West Hartley - - -	15,547
1	West Pelaw - - -	286	121	Derwentwater's Hartley Steam - - -	19,764
5	West Pelton - - -	1,826			
33	West Wylam - - -	10,509			

No. 1.—Amount of Supply, &c.—Seaborne, 1846—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
BLYTH—continued.			STOCKTON AND HARTLEPOOL—continued.		
16	Hartley - - - - -	4,176	2	Leasingthorne Hartley - -	416
47	Howard's West Hartley Nether- ton.	11,153	-	Leasingthorne Nut - - -	53
70	Sidney's Hartley - - -	17,690	3	Low Reachburn - - -	694
401		90,792	2	Shotton Main - - -	485
			2	South Tanfield Moor - -	560
			3	Tees Hartley - - -	820
			1	Tees, W. E. Nut - - -	220
			5	Thrislington Main - - -	787
			21	Trindon Hartley Steam - -	4,224
			9	Trindon High Main - - -	1,702
			4	Trindon Nut - - -	952
			2	West Cornforth Hartley - -	203
			21	Whitworth Steam - - -	3,988
			149	W. E. Adelaide Tees - - -	38,616
			48	Barrett's - - -	12,528
			10	Bitchburn - - -	1,635
			1	Blackfield Tees - - -	230
			24	Brancepeth - - -	6,355
			72	Brown's Deanery - - -	17,308
			52	Byer's Green - - -	12,310
			57	Caradoc - - -	15,999
			28	Cassop Hartlepool - - -	7,229
			2	Castle Eden - - -	410
			1	Chilton - - -	160
			4	Clarence Tees - - -	1,375
			37	Coundon Tees - - -	8,783
			5	Cragwood Hartley - - -	823
			6	Dennison's - - -	1,154
			90	East Hetton - - -	33,846
			3	Eden Hartlepool - - -	1,060
			33	Gordon - - -	8,248
			119	Hartlepool - - -	35,517
			109	Harvey - - -	38,304
			83	Heugh Hall - - -	25,335
			6	High Thornley - - -	1,344
			7	Howden - - -	2,149
			4	Hudson's Hartlepool - -	1,302
			54	Hunwick - - -	11,912
			113	Kelloe - - -	42,598
			63	Leasingthorne - - -	15,558
			19	Ludworth - - -	3,510
			12	Ludworth Steamboat - -	2,661
			2	Maclean's Tees - - -	715
			7	Merrington - - -	1,318
			30	Pease's West - - -	5,868
			11	Plummer's - - -	2,059
			18	Richardson's Tees - - -	3,916
			14	St. Cuthbert's - - -	2,121
			13	St. Helen's Tees - - -	2,756
			3	Sepping's - - -	600
			96	Seymour's Tees - - -	25,232
			83	Shotton - - -	23,841
			111	South Durham - - -	32,845
			18	South Kelloe - - -	4,355
			3	Stobart's Tees - - -	795
			176	Tees - - -	40,027
			12	Tees Hetton - - -	3,476
			5	Tennant's - - -	751
			7	The Duke's - - -	1,851
			153	Thornley - - -	39,795
			31	Trindon - - -	6,506
			-	Trindon Harvey - - -	106
			1	Victoria Hartlepool - -	150
			2	Victoria Tees - - -	266
			1	West Auckland - - -	275
			64	West Cornforth - - -	13,711
			12	West Hartlepool - - -	4,339
			19	West Hetton - - -	4,927
SUNDERLAND:			SUNDERLAND WALLSEND:		
295	Eden Main - - - - -	78,214	105	Belmont - - - - -	32,226
1	Harraton Steamboat - - -	248	451	Braddyll's Hetton - - -	129,730
1	Hedley's Beamish So. Moor	37	2	Durham's Steamboat - - -	450
2	Hetton Co.'s Nut - - -	79	1	Elvet - - - - -	150
-	Lambton Nut - - - - -	84	64	Finchale - - - - -	14,849
2	Lambton Primrose - - -	490	8	Gibson's - - - - -	1,781
3	Londonderry's Hartley - -	582	229	Haswell - - - - -	72,409
1	Londonderry's Nut - - -	210	1	Hedley's - - - - -	265
1	Lumley Steamboat - - -	160	444	Hetton - - - - -	181,651
2	Morrison's Hartley, screened	910	1	Hetton & Co.'s Lyon's	190
1	Pemberton & Co.'s Primrose	288	9	Houghall - - - - -	1,974
1	Russell's Lyon's Hartley - -	219	4	Hylton - - - - -	910
1	Sacristan - - - - -	361	56	Keepier - - - - -	13,305
1	Stewart's Hartley Steam - -	325	524	Lambton - - - - -	157,404
2	South Moor Hartley, screened	645	1	Lambton Steamboat - - -	162
3	Usworth, unscreened - - -	885	27	Lumley - - - - -	8,076
817		83,687	7	Morrison & Co.'s - - -	2,418
			4	North Durham - - - - -	1,089
			24	North Hetton Co.'s Lyon's	5,132
			69	Pemberton & Co.'s - - -	19,820
			14	Richmond - - - - -	3,028
			314	Russell's Hetton - - - -	87,537
			3	Sacristan - - - - -	640
			1	Scarborough's - - - - -	170
			2	Shotton - - - - -	560
			1	Stewart's Sunderland - -	340
			297	Stewart's Seaham - - -	83,899
			2	Thompson's - - - - -	520
			1	Wear Hartley - - - - -	233
			20	Wearmouth - - - - -	5,512
			99	Whitwell - - - - -	30,995
2,785		807,375			
STOCKTON AND HARTLEPOOL:			STOCKTON AND HARTLEPOOL:		
1	Castle Eden Nut - - - -	234	1	Castle Eden Nut - - - -	234
3	Chilton Hartley - - - -	395	64	Chilton Hartley - - - -	395
1	Coundon Hartley Steam - -	154	12	Coundon Hartley Steam - -	154
16	Hartlepool West Hartley Steam	3,708	19	Hartlepool West Hartley Steam	3,708

No. 1.—Amount of Supply, &c.—Seaborne, 1846—*continued.*

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
STOCKTON AND HARTLEPOOL—<i>continued.</i>			WELCH—<i>continued.</i>		
81	W. E. West Tees - - -	18,487	6	Cameron Colebrook Steam - - -	1,510
46	Whitworth - - -	10,495	2	Cwm Avon - - -	362
14	Whitworth Park - - -	3,430	1	Cwm Frood - - -	25
1	Willington - - -	162	1	Emily Pit Vein - - -	218
1	Witton Park - - -	245	4	Fiery Vein - - -	740
7	Woodfield - - -	1,737	9	Forest Graigola - - -	2,300
2,347		620,011	4	Graigola - - -	1,282
YORKSHIRE:			5	Landshipping - - -	1,652
4	Allerton Main - - -	295	24	Lewis's Merthyr - - -	6,816
4	Elsecar - - -	715	47	Llangennech - - -	14,191
2	Flockton - - -	152	119	Merthyr - - -	85,599
18	Gawber Hall - - -	2,207	7	Neath Abbey - - -	1,705
11	Haigh Moor - - -	313	1	Newport - - -	45
9	Inland - - -	219	1	Porthmawr - - -	200
1	Manston and Brouen Moor - - -	177	24	Powell's Duffryn Steam - - -	5,835
3	Newton - - -	254	10	Resolven Steam - - -	2,761
3	Robin Hood - - -	366	3	St. George's - - -	803
1	Rothwell Haigh - - -	20	57	Stone - - -	13,571
10	Silkstone - - -	808	3	Swansea and Neath Union Steam - - -	705
7	Snapethorpe New Flockton - - -	476	3	Ton Mawr - - -	790
8	Victoria - - -	643	2	Union Graigola Steam - - -	546
1	Whitworth Hartley - - -	98	364		99,011
2	Worsbro' Park - - -	210	FROM SUNDRY PLACES:		
16	Wrenthorpe - - -	1,052	3	Cannel - - -	211
90	W. E. Adelaide Tees - - -	10,966	SMALL COAL:		
57	Cliffs - - -	5,001	1	Blaengwawr - - -	56
2	St. Helen's Tees - - -	151	1	Buddle's West Hartley, - - -	371
1	Stanley - - -	155	-	Caradoc Hartlepool Duff - - -	111
5	South Durham Tees - - -	644	3	Castle Eden Duff - - -	821
3	Tees - - -	336	1	Coal Dust - - -	322
1	Whentworth - - -	86	3	Graigola - - -	808
2	Whitwood - - -	313	4	Gosforth W. E. - - -	754
261		25,657	2	Harvey W. E. - - -	375
SCOTCH:			10	Heaton W. E. Duff - - -	3,571
1	Alloa - - -	385	1	Hetton Small and Duff - - -	299
1	Fordel Splint - - -	135	11	Lambton W. E. - - -	3,125
19	Greenwich Hospital West Hartley. - - -	939	1	Leasingthorne - - -	266
1	Lochgelly Cannel - - -	210	15	Resolven - - -	3,189
1	Parrot - - -	210	3	Riddell's W. E. - - -	652
2	Scotch - - -	40	3	Stewart's W. E. - - -	950
11	W. E. Wellwood - - -	2,096	1	Whitburn Main - - -	400
36		4,015	1	Whitefield Breeze - - -	127
WELCH:			61		16,197
3	Anthracite - - -	615	CULM AND CINDERS:		
2	Blaendare - - -	180	9	Culm - - -	2,664
25	Blaengwawr - - -	6,230	167	Cinders - - -	80,724
1	Brindewy - - -	330			

No. 1.—Amount of Supply, &c.—Seaborne, 1846—continued.

RECAPITULATION.

SHIPS.	QUALITY.	TONS.
2,302	Newcastle Main - - - - -	766,192
1,435	Newcastle Wallsend - - - - -	407,219
401	Blyth - - - - -	90,792
317	Sunderland Main - - - - -	83,687
2,875	Sunderland Wallsend - - - - -	807,375
2,347	Stockton and Hartlepool - - - - -	620,011
261	Yorkshire - - - - -	25,657
36	Scotch - - - - -	4,015
864	Welch - - - - -	99,011
3	From Sundry Places - - - - -	211
61	Small Coal - - - - -	16,197
9	Culm - - - - -	2,664
167	Cinders - - - - -	30,724
10,488	TOTAL, 1846 - - -	2,958,755

SEABORNE, 1847.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE:			NEWCASTLE—continued.		
47	Adair's Main - - - - -	18,660	3	Oakwellgate Main - - - - -	465
22	Bate's West Hartley - - - - -	6,829	2	Old Pontop - - - - -	884
73	Buddle's West Hartley - - - - -	26,792	96	Orde's Redhough - - - - -	31,667
2	Burnhope Hartley - - - - -	635	99	Original Tanfield - - - - -	34,328
7	Bute's Tanfield Moor - - - - -	2,356	3	Original Windsor's Pontop - - - - -	963
60	Carr's Hartley - - - - -	21,833	146	Pearreth, unscreened - - - - -	51,940
22	Charlotte Main - - - - -	5,513	69	Pelaw Main - - - - -	21,371
40	Chester Main - - - - -	15,914	184	Pelton Main - - - - -	70,368
21	Clavering's Tanfield - - - - -	6,410	1	Pensher Main - - - - -	235
1	Clennell's Main - - - - -	333	11	Pontop - - - - -	3,168
6	Corporation Main - - - - -	1,060	8	Pontop Windsor's - - - - -	2,562
4	Cowpen Hartley - - - - -	1,423	1	Pott's & Co.'s Primrose - - - - -	137
34	Coxlodge - - - - -	4,399	25	Ravensworth's Pelaw - - - - -	8,296
169	Dean's Primrose - - - - -	41,517	60	Ravensworth's West Hartley - - - - -	12,576
44	Dipton Tanfield - - - - -	17,817	4	Shaftoe's Hartley - - - - -	1,557
105	Eden Main - - - - -	36,925	21	Shipcote, unscreened - - - - -	5,280
7	Ellison Low Main - - - - -	1,826	1	South Derwent Hartley - - - - -	116
17	Elm Park - - - - -	4,355	1	South Moor, unscreened - - - - -	291
101	Felling Main - - - - -	27,504	44	South Pearreth - - - - -	15,062
5	Fenham Hartley - - - - -	828	92	South Pelaw - - - - -	34,693
4	Forest Main - - - - -	830	8	South Pontop - - - - -	2,773
7	Grace's Hartley - - - - -	1,813	1	South Wylam - - - - -	315
97	Hasting's Hartley - - - - -	34,204	1	Stanley Tanfield - - - - -	169
5	Hebburn Bensham Nut - - - - -	1,712	17	Stewart's Hartley Steam - - - - -	6,212
1	Hedley's Beamish and W. E. mixed. - - - - -	222	47	Tanfield Moor - - - - -	16,767
2	Hedley's Hartley - - - - -	614	35	Towneley - - - - -	12,489
129	Holywell Main - - - - -	44,467	57	Twizell Main - - - - -	19,369
3	Howard Main - - - - -	505	10	Usworth Main, unscreened - - - - -	3,497
4	Hutt's Tanfield Moor - - - - -	1,399	1	Walbottle Hartley - - - - -	349
1	Medomsley, unscreened - - - - -	450	3	Walker Primrose - - - - -	429
6	Morrison's Hartley Steam - - - - -	1,766	162	West Hartley Main - - - - -	58,005
9	Nelson's West Hartley - - - - -	3,062	43	West Pearreth - - - - -	14,041
5	Newcastle Hartley Steam - - - - -	1,853	2	West Pelaw - - - - -	944
18	New Pelton Main - - - - -	6,429	25	West Wylam - - - - -	8,924
2	New Primrose - - - - -	605	5	Whitburn Main - - - - -	1,508
148	New Tanfield - - - - -	52,700	12	Whitefield - - - - -	4,478
7	North Pelaw - - - - -	2,641	63	Wood's Gareafeld - - - - -	16,410
22	North Percy Hartley - - - - -	6,779	70	Wylam Moor - - - - -	28,082
28	North Pontop - - - - -	9,998			
6	North Wylam - - - - -	2,113	2,731		908,333

No. 1.—Amount of Supply, &c.—Seaborne, 1847—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE WALLSEND:			SUNDERLAND—continued.		
77	Acorn Close - - -	18,827	1	Londonderry Hartley - - -	285
24	Barnard's - - -	5,777	3	Lumley Main - - -	1,007
39	Bell's and Brown's - - -	9,868	1	Morrison's Hartley - - -	446
8	Bells, Robson & Co.'s - - -	1,520	2	New Tanfield - - -	693
2	Bensham - - -	306	13	South Peareth - - -	3,812
122	Bewicke & Co.'s - - -	36,595	1	Stewart's Hartley Steam - - -	315
39	Brown's - - -	11,111			
9	Burnhope - - -	2,081	301		80,370
21	Clark & Co.'s - - -	6,474			
17	Clennell's - - -	5,613	SUNDERLAND WALLSEND:		
1	Derwent - - -	294	50	Bell's - - -	18,081
15	Framwellgate - - -	2,841	210	Belmont - - -	63,504
9	Gibson's - - -	2,208	425	Braddyll's Hetton - - -	123,794
103	Gosforth - - -	30,874	1	Burnhope - - -	278
30	Harton - - -	8,556	16	Crawford & Co.'s - - -	4,966
57	Heaton - - -	15,379	1	Durham Steam Boat - - -	11
35	Hebburn - - -	8,094	5	Finchale - - -	1,334
17	Hedley - - -	5,375	17	Framwellgate - - -	3,604
25	Hedworth - - -	6,014	112	Gibson's - - -	23,569
3	Heworth - - -	435	4	Grange Lyon's - - -	1,190
72	Hilda - - -	24,633	278	Haswell - - -	89,143
39	Hotspur's - - -	13,903	557	Hetton - - -	161,551
5	Keepier - - -	1,339	4	Hetton Co.'s Lyon's - - -	766
194	Killingworth - - -	33,488	64	Keepier - - -	14,650
1	Medomsley - - -	336	593	Lambton - - -	173,883
51	Morrison & Co.'s - - -	19,938	38	Lumley - - -	10,759
1	Newmarch's - - -	326	10	Morrison & Co.'s - - -	2,957
54	Northumberland's - - -	18,680	17	Murton - - -	3,564
1	Norton - - -	249	5	North Durham - - -	1,362
2	Norwood - - -	407	17	North Hetton Co.'s Lyon's - - -	4,134
6	Pearson's - - -	1,226	6	Pemberton & Co.'s - - -	1,471
9	Ramsey's - - -	2,663	1	Pittington - - -	180
3	Richardson's - - -	796	37	Richmond - - -	10,486
45	Riddell's - - -	13,158	212	Russell's Hetton - - -	58,551
1	Sacristan - - -	294	2	Scarborough's - - -	350
52	Stewart's - - -	18,018	1	Sefton's - - -	424
2	Sunderland - - -	225	2	Shotton - - -	378
91	Urpeth - - -	33,757	287	Stewart's Seaham - - -	80,642
5	Waldridge - - -	1,847	1	Stewart's Steam - - -	514
39	Walker - - -	7,900	1	Stewart's Sunderland - - -	365
10	Washington - - -	2,942	4	Thompson's - - -	1,248
3	Watson's - - -	1,040	115	Whitwell - - -	32,351
160	Wharnccliffe - - -	30,385			
9	Willington - - -	2,287			
1,508		413,674	3,098		888,460
BLYTH:			STOCKTON AND HARTLEPOOL:		
1	Blyth Main - - -	79	3	Bitchburn - - -	1,285
85	Cowpen Hartley - - -	20,885	13	Bowdon Close - - -	3,698
1	Cowpen Main - - -	201	61	Brancepeth - - -	16,740
76	Davison's West Hartley - - -	18,808	2	Byer's Green, unscreened - - -	495
19	Delaval Hartley - - -	4,830	1	Chilton West Hartley - - -	95
208	Derwentwater's Hartley Steam - - -	30,303	6	Counden Hartley Steam - - -	1,165
88	Howard's West Hartley Nether- ton. - - -	18,785	1	Cragwood Hartley - - -	140
46	Sidney's Hartley - - -	11,579	1	Fox's Hartley - - -	196
524		105,470	1	Hartlepool West Hartley Steam - - -	206
SUNDERLAND:			3	Leasingthorne Hartley - - -	581
1	Beamish South Moor - - -	325	1	Quarrington - - -	206
1	Bell & Co.'s Nut - - -	120	4	Sepping's, unscreened - - -	910
2	Belmont W. E. Nut - - -	330	1	Shotton - - -	190
267	Eden Main - - -	70,907	1	Tees Tanfield - - -	133
1	Elm Park - - -	238	2	Thrislington Main - - -	313
4	Harraton Main - - -	1,084	1	Thrislington West Hartley - - -	190
2	Harraton Steam Boat - - -	602	3	Trimdon Harvey, unscreened - - -	590
1	Haswell Nut - - -	196	4	Whitworth Steam - - -	1,154
1	Hetton Nut - - -	10	161	W. E. Adelaide's Tees - - -	37,760
			1	Auckland Park - - -	320
			26	Barrett's - - -	5,924
			8	Barrington's - - -	1,736
			2	Brancepeth's - - -	757
			77	Brown's Deanery - - -	17,760

(continued)

No. 1.—AMOUNT of Supply, &c.—Seaborne, 1847—*continued.*

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
STOCKPORT AND HARTLEPOOL—<i>continued.</i>			YORKSHIRE—<i>continued.</i>		
68	W. E. Byer's Green - - -	16,043	12	Inland - - - - -	288
65	Caradoc - - - - -	16,365	27	Kippax - - - - -	1,943
1	Cassop - - - - -	380	2	Lonsdale - - - - -	230
35	Cassop Hartlepool - - -	9,957	2	Newton Main - - - -	90
1	Clavering's Tees - - -	73	4	Robin Hood - - - -	342
2	Cornforth - - - - -	235	1	Rothwell Haigh - - -	30
36	Coundon Tees - - - - -	8,910	15	Silkstone - - - - -	1,765
1	Cragwood Hartley - - -	120	62	Snapethorpe New Flockton -	4,838
32	Denison's - - - - -	6,133	6	Victoria - - - - -	352
120	East Hetton - - - - -	45,518	6	Whitwood - - - - -	420
2	Fox's - - - - -	373	12	Wrenthorpe - - - - -	888
36	Gordon's - - - - -	8,570	9	W. E. Adelaide's Tees - -	974
86	Hartlepool - - - - -	24,710	58	Cliff's - - - - -	5,230
18	Hartlepool West Hartley Steam Boat. - - - - -	6,207	2	Stanley - - - - -	200
60	Harvey - - - - -	13,489	1	Tees - - - - -	38
72	Heugh Hall - - - - -	22,092			
91	High Thornley - - - - -	25,367	282		22,655
1	Hopkins - - - - -	140			
9	Howden - - - - -	1,897	SCOTCH:		
81	Hudson's Hartlepool - - -	25,117	1	Alloa - - - - -	26
20	Hunwick - - - - -	4,472	1	Clackmannan - - - - -	347
108	Kelloe - - - - -	38,720	1	Dysart - - - - -	135
54	Leasingthorne - - - - -	16,397	2	Fordel Main Steam - - -	646
6	Ludworth - - - - -	897	1	Grangemouth - - - - -	130
14	Ludworth Steam Boat - - -	3,171	3	Lochgelly - - - - -	228
2	Lyon's - - - - -	530	5	Parrot - - - - -	852
7	Maclean's Tees - - - - -	1,315	1	Scotch - - - - -	2
20	Merrington - - - - -	5,167	3	Splint - - - - -	355
5	North Tees - - - - -	633	1	Wellwood - - - - -	191
57	Pease's West - - - - -	11,463	1	W. E. Elgin - - - - -	354
16	Richardson's Tees - - -	13,741	1	Greenwich Hospital - - -	70
15	St. Cuthbert - - - - -	2,749	21		3,336
53	St. Helen's Tees - - - -	10,643			
7	Sepping's - - - - -	1,844	WELCH:		
101	Seymour's Tees - - - - -	25,686	8	Aberaman Steam - - - -	1,714
85	Shotton - - - - -	23,140	7	Aberaman Merthyr Steam -	1,367
130	South Durham - - - - -	38,280	39	Blaengwawr Steam - - -	8,664
56	South Kelloe - - - - -	13,282	1	Cameron Colebrook Steam -	110
2	South Willington - - - -	532	1	Coles Hill - - - - -	98
2	Stobart's Tees - - - - -	328	2	Cwm Avon - - - - -	63
261	Tees - - - - -	60,035	1	Dinas House - - - - -	130
12	Tees Hetton - - - - -	2,257	4	Duffryn - - - - -	711
27	Tennant's - - - - -	4,719	3	Forest Graigola - - - -	315
54	The Duke's - - - - -	11,356	5	Graigola - - - - -	1,414
163	Thornley - - - - -	42,007	1	Gwendraeth Anthracite - -	100
1	Thrislington - - - - -	92	5	Landshipping - - - - -	1,065
1	Trimdon - - - - -	420	20	Lewis's Merthyr - - - -	4,982
3	Victoria Tees - - - - -	548	1	Llanelly Steam - - - - -	50
74	West Cornforth - - - - -	18,381	31	Llangennech - - - - -	8,028
1	West Hartlepool - - - - -	424	123	Merthyr - - - - -	30,937
41	West Hetton - - - - -	9,721	3	Neath Abbey - - - - -	887
51	West Tees - - - - -	10,763	1	Newport - - - - -	78
100	Whitworth - - - - -	22,707	2	Patent Fuel (Bell's) - - -	170
1	Willington - - - - -	401	18	Powell's Duffryn Steam - -	4,283
7	Woodifield - - - - -	1,328	5	Resolven Steam - - - -	1,290
2,807		722,789	2	St. George's - - - - -	546
			73	Stone - - - - -	17,142
			2	Welch - - - - -	143
YORKSHIRE:			358		84,782
2	Allerton Main - - - - -	186	FROM SUNDRY PLACES:		
1	Barnsley - - - - -	50	1	Cannel - - - - -	25
1	Brouen Moor - - - - -	12			
6	Elsecar - - - - -	200			
3	Flockton - - - - -	228			
29	Gawber Hall - - - - -	3,288			
21	Haigh Moor - - - - -	1,063			

No. 1.—AMOUNT of Supply, &c.—Seaborne, 1847—*continued.*

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
SMALL COAL:			SMALL COAL—<i>continued.</i>		
1	Acorn Close W. E. - - -	386	9	Resolven - - - -	1,807
1	Bewicke & Co.'s Duff - - -	214	1	South Peareth - - - -	222
3	Cannel - - - -	256	27	Stewart's W. E. - - - -	4,807
1	Carr's Hartley - - - -	227	6	Trimdon Duff - - - -	2,108
2	Charlotte Main - - - -	550	2	West Cornforth - - - -	520
1	Forest Graigola - - - -	240			
7	Graigola - - - -	1,125	108		25,241
1	Harvey W. E. - - - -	240			
2	Hastings Hartley - - - -	204			
5	Heaton W. E. Duff - - - -	1,983	CULM AND CINDERS:		
16	Hetton and Duff, mixed - - -	4,240	3	Culm - - - -	654
2	Hudson's Hartlepool W. E. - -	597	174	Cinders - - - -	24,631
21	Lambton W. E. - - - -	5,520			

RECAPITULATION.

SHIPS.	QUALITY.	TONS.
2,731	Newcastle Main - - - -	908,333
1,508	Newcastle Wallsend - - - -	413,674
524	Blyth - - - -	105,470
301	Sunderland Main - - - -	80,370
3,093	Sunderland Wallsend - - - -	888,460
2,807	Stockton and Hartlepool - - -	722,789
282	Yorkshire - - - -	22,655
21	Scotch - - - -	3,386
358	Welch - - - -	84,782
1	From Sundry Places - - - -	25
108	Small Coal - - - -	25,241
3	Culm - - - -	654
174	Cinders - - - -	24,631
11,911	TOTAL, 1847 - - -	3,280,420

SEABORNE, 1848.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE:			NEWCASTLE—<i>continued.</i>		
9	Adair's Main - - - -	3,271	1	Jarrow Low Main - - - -	159
58	Bate's West Hartley - - - -	18,716	4	Londonderry Hartley - - - -	1,561
1	Bean - - - -	217	1	Marley Hill - - - -	328
62	Buddle's West Hartley - - - -	24,234	4	Nelson's West Hartley - - - -	1,598
27	Bute's Tanfield Moor - - - -	10,179	2	Nettlesworth, unscreened - - -	590
54	Carr's Hartley - - - -	19,786	8	Newcastle Hartley Steam - - -	1,754
20	Charlotte Main - - - -	4,053	83	New Pelton Main - - - -	29,898
43	Chester Main - - - -	13,997	108	New Tanfield - - - -	40,613
27	Coxlodge - - - -	4,572	54	North Percy Hartley - - - -	16,733
171	Dean's Primrose - - - -	43,874	22	North Pontop - - - -	8,533
1	Derwent Hartley - - - -	360	109	Orde's Redheugh - - - -	38,500
11	Dipton Tanfield - - - -	4,209	37	Original Tanfield - - - -	12,853
23	East Adair's Main - - - -	7,721	3	Original Windsor's Pontop - - -	860
96	Eden Main - - - -	33,603	128	Pearth, unscreened - - - -	46,400
38	Elm Park - - - -	8,916	59	Pelaw Main - - - -	18,866
134	Felling Main - - - -	38,555	189	Pelton Main - - - -	73,750
9	Fenham Hartley - - - -	2,859	16	Pontop - - - -	4,550
1	Garesfield - - - -	180	17	Pontop Windsor's - - - -	6,365
104	Hastings Hartley - - - -	37,881	2	Ramsay's Cannel - - - -	530
8	Hedley's Hartley - - - -	2,344	44	Ravensworth's Pelaw - - - -	15,769
121	Holywell Main - - - -	47,755	11	Ravensworth's West Hartley - - -	3,691
3	Howard Main - - - -	963	6	Richardson's Hartley - - - -	1,547

(continued)

No. 1.—AMOUNT of Supply, &c.—Seaborne, 1848—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE—continued.			BLYTH:		
12	Smith's Pontop - - -	4,398	1	Blyth Main - - -	201
1	South Derwent Hartley - - -	265	78	Cowpen Hartley - - -	19,959
3	South Killingworth - - -	947	70	Davison's West Hartley - - -	17,756
89	South Peareth - - -	35,843	202	Derwentwater's Hartley Steam -	32,239
62	South Pelaw - - -	23,136	41	Hartley - - -	11,984
10	South Pontop - - -	3,708	77	Howard's West Hartley Netherton	19,952
3	South Tanfield - - -	1,219	49	Sidney's Hartley - - -	12,155
15	Stewart's Hartley - - -	4,899			
			518		115,246
4	Tanfield Lea - - -	1,675	SUNDERLAND:		
52	Tanfield Moor - - -	18,839	1	Beamish South Moor - - -	380
-	Team - - -	84	-	Belmont W. E. Nut - - -	66
45	Towneley - - -	15,996	327	Eden Main - - -	93,405
3	Vernon's Steam - - -	586	3	Harraton Main - - -	825
2	Walbottle Hartley - - -	614	6	Hetton Nut - - -	559
53	Walker Primrose - - -	8,776	1	Jonassohn's Hartley - - -	150
119	West Hartley Main - - -	41,855	140	Lambton Primrose Main - - -	37,705
20	West Peareth - - -	7,419	2	Londonderry Hartley - - -	477
26	West Wylam - - -	10,022	1	Moorsley Main - - -	245
8	Whitefield - - -	3,175	1	Morrison's Hartley Steam - - -	447
8	Willington Hartley - - -	354	2	New Tanfield - - -	844
142	Wood's Garesfield - - -	48,144	2	Nicholson's Main - - -	389
64	Wylam Moor - - -	26,187	1	North Durham - - -	121
			1	South Moor Hartley - - -	455
2,665		911,784	2	South Peareth - - -	562
			2	Steam Boat W. E. Nut - - -	195
			1	Stewart's Hartley - - -	170
NEWCASTLE WALLSEND:			493		136,995
59	Acorn Close - - -	15,246	SUNDERLAND WALLSEND:		
2	Barnard's - - -	859	120	Bell's - - -	28,810
26	Bell & Brown's - - -	6,615	199	Belmont - - -	59,903
3	Bell's, Robson & Co. - - -	570	275	Bradyll's Hetton - - -	80,748
5	Bensham - - -	1,037	2	Burnhope - - -	609
110	Bewicke & Co. - - -	27,056	1	Durham Steam Boat - - -	318
52	Brown's - - -	15,932	95	Framwellgate - - -	19,727
12	Clark & Co.'s - - -	3,607	67	Gibson's - - -	14,289
5	Clennell's - - -	1,709	13	Grange Lyon's - - -	3,441
44	Derwent - - -	10,844	285	Haswell - - -	93,771
6	Eden - - -	1,388	1	Hedley's - - -	335
8	Framwellgate - - -	1,646	581	Hetton - - -	171,513
32	Gibson's - - -	7,165	21	Hetton Co.'s Lyon's - - -	4,421
121	Gosforth - - -	37,580	8	Jonassohn's - - -	2,274
60	Harton - - -	19,460	48	Keepier - - -	11,371
47	Heaton - - -	12,737	466	Lambton - - -	142,113
9	Hebburn - - -	1,443	17	Lumley - - -	4,747
47	Hedley's - - -	14,598	12	Morrison & Co.'s - - -	3,267
9	Hedworth - - -	2,373	16	Murton - - -	3,018
58	Hilda - - -	29,101	2	North Durham - - -	219
51	Hotspur's - - -	18,075	1	North Hetton Co.'s Lyon's - - -	175
30	Jonassohn's - - -	7,752	1	Reade's - - -	175
218	Killingworth - - -	42,044	1	Richardson's - - -	159
1	Mickley - - -	381	12	Richmond - - -	3,362
54	Morrison & Co.'s - - -	17,514	264	Russell's Hetton - - -	68,064
1	Mulgrave - - -	164	2	Scarborough's - - -	245
1	Nettlesworth - - -	310	281	Stewart's Seaham - - -	73,592
52	Northumberland's - - -	18,145	3	Stewart's Steam - - -	1,447
31	Norwood - - -	5,424	1	Washington - - -	177
27	Percy Bensham - - -	6,785	2	Wearmouth - - -	550
14	Ramsay's - - -	3,318	100	Whitwell - - -	30,225
6	Richardson's - - -	1,663			
66	Riddell's - - -	19,681			
43	Stewart's - - -	14,655			
9	Stewart's Steam - - -	3,466			
107	Urpeth - - -	41,313			
5	Waldridge - - -	1,767			
62	Walker - - -	11,508			
53	Washington - - -	12,210			
158	Wharnccliffe - - -	33,889			
4	Willington - - -	847			
1,768		463,347	2,897		824,065

No. 1.—Amount of Supply, &c.—Seaborne, 1848—*continued.*

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
STOCKTON AND HARTLEPOOL:			STOCKTON AND HARTLEPOOL—<i>continued.</i>		
—	Barrett's Nut - - -	80	53	W. E. West Hetton - - -	11,770
3	Bitchburn - - -	1,232	12	West Tees - - -	2,118
11	Bowden Close - - -	3,420	68	Whitworth - - -	16,468
48	Brancepeth - - -	13,284	1	Willington - - -	150
3	Chilton West Hartley - - -	468	23	Woodfield - - -	4,128
3	Coundon Hartley Steam - - -	468			
—	Cragwood Hartley - - -	6	3,046		797,895
1	Hartlepool West Hartley - - -	795			
9	Leasingthorne Hartley - - -	1,604	YORKSHIRE:		
3	Ludworth Gas - - -	995	1	Albert - - -	80
1	Sepping's unscreened - - -	175	7	Allerton Main - - -	677
1	Tees Hartley Steam - - -	137	1	Darley Main - - -	122
3	Tees Tanfield - - -	858	3	Elsecar - - -	127
2	West Cornforth Splint - - -	265	2	Flockton - - -	159
2	Whitworth, unscreened - - -	381	29	Gawber Hall - - -	3,097
141	W. E. Adelaide's Tees - - -	34,371	23	Haigh Moor - - -	1,088
7	Barrett's - - -	1,698	32	Inland - - -	1,644
1	Beckwith's - - -	300	3	Kippar - - -	223
30	Benson's - - -	6,874	10	Newmarket - - -	773
2	Bitchburn - - -	645	—	Newton Main - - -	150
2	Brancepeth - - -	740	4	Outwood - - -	227
11	Braddyll's Hetton - - -	3,679	14	Robin Hood - - -	1,289
48	Brown's Deanery - - -	10,664	18	Silkstone - - -	1,808
44	Byer's Green - - -	10,062	53	Snapethorpe New Flockton - - -	3,923
143	Caradoc - - -	40,885	8	Victoria - - -	478
6	Castle Eden - - -	1,601	1	Warran House - - -	74
50	Cassop Hartlepool - - -	16,271	13	Whitwood - - -	1,015
5	Clavering's Tees - - -	1,198	1	Worsbro' Park - - -	118
29	Coundon Tees - - -	6,820	16	Wrenthorpe - - -	660
1	Coxhoe - - -	190	2	W. E. Albert's - - -	287
58	Denison's - - -	11,831	29	Cliff's - - -	2,700
57	East Hetton - - -	20,994	3	Holme's - - -	78
2	Eden Hartlepool - - -	493	2	Rothwell Haigh - - -	257
1	Evelyn's - - -	165			
5	Gordon - - -	1,125	272		20,554
104	Hartlepool - - -	26,654	WELCH:		
13	Hartlepool West Hartley, Steam-boat - - -	5,079	5	Aberaman Merthyr - - -	890
142	Harvey - - -	32,172	2	Anthracite - - -	155
4	Haswell - - -	1,280	1	Bedweis - - -	140
197	Heugh Hall - - -	56,004	20	Blaengwawr Steam - - -	5,842
14	High Thornley - - -	4,780	2	Brydewy - - -	356
1	Howden - - -	127	5	Cameron's Colebrook Steam - - -	1,112
132	Hudson's Hartlepool - - -	38,372	1	Cwm Avon - - -	100
33	Hunwick - - -	7,767	1	Dyffryn - - -	40
164	Kelloe - - -	61,911	3	Ebby Vale - - -	625
159	Leasingthorne - - -	37,282	8	Emily Pit Vein - - -	1,385
2	Ludworth - - -	465	7	Graigola - - -	1,998
2	Ludworth Steam-boat - - -	565	1	Gwendraeth - - -	132
7	Lyon's - - -	1,128	5	Landshipping - - -	1,280
2	Merrington - - -	105	49	Lewis's Merthyr - - -	12,338
4	North Hartlepool - - -	1,237	27	Llangennech - - -	7,502
1	North Tees - - -	110	116	Merthyr - - -	34,413
40	Pease's West - - -	8,452	2	Merthyr Vale Steam - - -	618
1	Quarrington - - -	215	5	Neath Abbey - - -	1,837
61	Richardson's Tees - - -	13,563	4	Nixon's Merthyr Steam - - -	1,531
13	St. Cuthbert's - - -	2,512	5	Parson's Graigola - - -	1,225
40	St. Helen's Tees - - -	8,614	29	Powell's Duffryn Steam - - -	5,932
103	Seymour - - -	27,505	8	Resolven Steam - - -	1,184
132	Shotton - - -	35,674	81	Stone - - -	18,571
104	South Durham - - -	31,245	2	Weigh Fach - - -	245
59	South Hartlepool - - -	10,441			
37	South Kelloe - - -	6,972	389		98,946
3	South Willington - - -	955			
3	Stobart's Tees - - -	560	(continued)		
239	Tees - - -	59,156			
7	Tees Hetton - - -	2,147			
1	Tees Tanfield - - -	230			
33	Tennant's - - -	5,648			
133	Thornley - - -	31,464			
44	Trimdon - - -	12,903			
1	Victoria Tees - - -	180			
121	West Cornforth - - -	28,953			

No. 1.—Amount of Supply, &c.—Seaborne, 1848—*continued*.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
SCOTCH :			SMALL COAL:		
8	Alloa - - - - -	1,012	1	Adelaide - - - - -	270
1	Dysart - - - - -	120	2	Brown's W. E. - - - - -	534
3	Fordel Splint - - - - -	308	89	Hetton and Duff mixed - - - - -	23,310
3	Grangemouth - - - - -	546	5	Lambton W. E. - - - - -	326
2	Halbeath - - - - -	722	15	Rainton - - - - -	2,775
6	Parrot - - - - -	1,006	2	Resolven - - - - -	261
7	Scotch - - - - -	175	5	Small and Dust - - - - -	220
4	Splint - - - - -	526	1	Smith's - - - - -	92
1	Tranent - - - - -	84	1	South Durham - - - - -	210
1	Townhill and Whitefield - - - - -	90	1	Swansea - - - - -	115
1	Wemyss - - - - -	97	1	Tees W. E. - - - - -	410
13	W. E. Elgin - - - - -	3,785	4	Wearmouth - - - - -	815
50		8,471	127		29,338
FROM SUNDRY PLACES:			CULM AND CINDERS:		
2	Cannel - - - - -	103	6	Culm - - - - -	1,623
			94	Cinders - - - - -	9,973

RECAPITULATION.

SHIPS.	QUALITY.	TONS.
2,665	Newcastle - - - - -	911,784
1,708	Newcastle Wallsend - - - - -	463,347
518	Blyth - - - - -	115,246
493	Sunderland - - - - -	186,995
2,897	Sunderland Wallsend - - - - -	824,065
3,046	Stockton and Hartlepool - - - - -	797,895
272	Yorkshire - - - - -	20,554
389	Welch - - - - -	98,946
50	Scotch - - - - -	8,471
2	From Sundry Places - - - - -	103
127	Small Coal - - - - -	29,338
6	Culm - - - - -	1,623
94	Cinders - - - - -	9,973
12,267	TOTAL, 1848 - - -	3,418,340

SEABORNE, 1849.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE:			NEWCASTLE—continued		
48	Bate's West Hartley - - - - -	16,161	11	Garesfield - - - - -	1,925
1	Bean - - - - -	341	44	Hasting's Hartley - - - - -	16,331
96	Buddle's West Hartley - - - - -	37,158	8	Hedley's Hartley - - - - -	2,474
40	Bute's Tanfield Moor - - - - -	13,963	118	Holywell Main - - - - -	44,128
99	Carr's Hartley - - - - -	35,745	4	Jonassohn's Hartley - - - - -	865
6	Charlotte Main - - - - -	1,369	1	Marley Hill - - - - -	450
58	Chester Main - - - - -	19,253	2	Morpeth's Hartley - - - - -	267
35	Coxlodge - - - - -	5,644	1	Nettlesworth, unscreened - - - - -	201
197	Dean's Primrose - - - - -	54,799	6	Newcastle Hartley Steam - - - - -	1,403
43	East Adair's Main - - - - -	15,492	108	New Pelton Main - - - - -	44,679
3	East Wylam - - - - -	863	86	New Tanfield - - - - -	30,886
116	Eden Main - - - - -	38,953	49	North Percy Hartley - - - - -	15,457
32	Elm Park - - - - -	5,975	1	North Tanfield - - - - -	328
84	Felling Main - - - - -	23,849	2	Norwood, unscreened - - - - -	593
9	Penham Hartley - - - - -	3,478	21	Old Tanfield - - - - -	8,325
1	Forest Main - - - - -	219	1	Old Windsor's Pontop - - - - -	87

No. 1.—AMOUNT of Supply, &c.—Seaborne, 1849—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE—continued.			NEWCASTLE WALLSEND :		
98	Orde's Redheugh - - -	31,061	1	Norwood - - -	344
15	Original Tanfield - - -	5,371	19	Original Gibson's - - -	6,152
11	Original Windsor's Pontop - - -	3,976	1	Penshir - - -	373
142	Pearceath, unscreened - - -	49,156	51	Percy - - -	9,899
85	Pelaw Main - - -	23,229	28	Percy Bensham - - -	6,768
157	Pelton Main - - -	59,390	24	Ramsay's - - -	7,166
27	Pontop, Windsor's - - -	8,639	59	Riddell's - - -	17,279
1	Ramsay's Cannel - - -	412	3	Sefton's - - -	866
1	Ramsay's Garesfield - - -	360	2	South Killingworth - - -	593
58	Ravensworth Pelaw - - -	21,015	47	Stewart's - - -	16,008
101	Ravensworth's West Hartley - - -	30,958	7	Stewart's Steam - - -	2,674
6	Smith's Pontop - - -	2,249	118	Urpeth - - -	39,925
1	Southern's Garesfield - - -	84	1	Waldridge - - -	400
2	South Elm Park - - -	428	60	Walker - - -	9,508
4	South Killingworth - - -	1,180	17	Washington - - -	4,332
117	South Pearceath - - -	49,016	3	West Keeper - - -	961
29	South Pelaw - - -	9,773	94	Wharcliffe - - -	22,474
3	South Pontop - - -	1,165	1	Whitworth - - -	58
11	South Tanfield - - -	4,469			
1	South Wylam - - -	288			
2	Stewart's Hartley - - -	725			
31	Tanfield Lea - - -	11,082			
59	Tanfield Moor - - -	22,332			
31	Towneley - - -	11,907			
1	Usworth Main - - -	371			
57	Walker Primrose - - -	10,260			
2	West Adair's Main - - -	691			
147	West Hartley Main - - -	53,039			
10	West Wylam - - -	3,791			
24	Whitefield - - -	9,463			
1	Willington Hartley - - -	402			
130	Wood's Garesfield - - -	43,268			
67	Wylam Moor - - -	26,781			
2,758		939,942			
NEWCASTLE WALLSEND :			BLYTH :		
68	Acorn Close - - -	12,792	1	Bromhill Hartley Steam - - -	135
1	Barnard's - - -	315	66	Cowpen Hartley - - -	17,288
6	Bell's and Brown's - - -	1,249	26	Davison's West Hartley - - -	6,643
18	Bensham - - -	3,894	191	Derwentwater's Hartley Steam - - -	29,699
1	Benton - - -	145	66	Howard's - - -	18,914
67	Bewicke & Craster's - - -	13,661	37	Hartley's West Hartley Netherton - - -	9,885
67	Brown's - - -	20,347	48	Sidney's Hartley - - -	12,661
1	Burratun - - -	212			
10	Burratun Killingworth - - -	2,973			
3	Carville - - -	1,143			
6	Clarke & Co.'s - - -	1,806			
8	Clennell's - - -	2,694			
15	Derwent - - -	2,343			
94	Eden - - -	23,802			
9	Framwellgate - - -	1,723			
73	Gibson's (Nettlesworth) - - -	18,830			
12	Gibson's (Sacristan) - - -	3,665			
106	Gosforth - - -	34,070			
41	Harton - - -	13,628			
56	Heaton - - -	15,849			
25	Hebburn - - -	4,397			
67	Hedley's - - -	19,633			
6	Hedworth - - -	1,599			
1	Hendon - - -	209			
75	Hilda - - -	23,681			
43	Hotspur's - - -	15,411			
50	Hutton - - -	15,344			
41	Jonassohn's - - -	11,306			
111	Killingworth - - -	19,323			
92	Morrison & Co.'s - - -	22,395			
1	Mount Moor - - -	212			
12	Nettlesworth - - -	3,333			
1	North Durham, unscreened - - -	230			
69	Northumberland's - - -	24,539			
			SUNDERLAND :		
			1	Beamish South Moor - - -	325
			524	Eden Main - - -	138,430
			1	Gibson's Nettlesworth - - -	169
			1	Harraton Main - - -	320
			1	Hetton Hartley Main - - -	37
			3	Hetton Nut - - -	611
			3	Jonassohn's Hartley - - -	333
			177	Lambton Primrose Main - - -	44,126
			3	Lumley Steam - - -	725
			1	Morpeth's Hartley - - -	275
			1	Nettlesworth, Gibson's - - -	159
			1	Nicholson's Main - - -	196
			1	North Durham - - -	150
			3	South Pearceath - - -	626
			1	Stewart's Hartley Steam - - -	572
			1	Stewart's Steam - - -	424
			1	Washington West Hartley Main - - -	175
			1	Wearmouth, unscreened - - -	318
			3	Whitwell, unscreened - - -	603
			728		188,574
			SUNDERLAND WALLSEND :		
			1	Acorn Close - - -	84
			140	Bell's - - -	35,950
			124	Belmont - - -	36,591
			237	Braddyll's Hetton - - -	62,858
			1	Broomside - - -	195
			1	Durham Steam-boat - - -	229
			40	Framwellgate - - -	9,587
			11	Gibson's (Nettlesworth) - - -	2,335
			8	Gibson's (Sacristan) - - -	1,727
			1	Harraton - - -	293
			247	Haswell - - -	83,592
			1	Haswell Steam-boat - - -	137
			499	Hetton - - -	139,880
			57	Hetton Co.'s Lyon's - - -	11,737

0.49.

X

(continued)

No. 1.—Amount of Supply, &c.—Seaborne, 1849—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
SUNDERLAND WALLSEND—continued.			STOCKTON, MIDDLESBRO', HARTLEPOOL, &c.—continued.		
3	Hutton - - - -	900	1	W. E. Old Etherley - -	148
40	Jonassohn's - - -	6,281	5	Old Norwood - - -	747
20	Keepier - - - -	4,570	47	Pease's West - - -	8,817
402	Lambton - - - -	126,216	26	Plummer's - - -	6,256
1.	Londonderry's Steam-boat	424	51	Richardson's Tees - -	9,549
87	Lumley - - - -	22,533	79	St. Helen's Tees - -	16,071
3	Morrison & Co.'s - -	778	86	Seymour's Tees - -	22,267
1	Nettlesworth - - -	180	37	Shotton - - - -	10,505
7	Nettlesworth, Gibson's -	1,984	99	South Durham - - -	28,678
2	North Durham - - -	400	125	South Hartlepool - -	36,921
11	North Hetton Co.'s Lyon's	2,911	46	South Kelloe - - -	10,214
4	Old Duck's - - -	297	5	South Willington - -	1,010
2	Original Gibson's - -	724	5	Stobart's Tees - - -	1,253
18	Pemberton's - - -	3,144	328	Tees - - - -	77,685
1	Richardson's - - -	120	9	Tennant's - - - -	1,528
217	Russell's Hetton - - -	56,689	78	Thornley - - - -	19,918
312	Stewart's - - - -	81,236	30	Trindon - - - -	9,546
2	Stewart's Steam - - -	550	1	Victoria Tees - - -	190
147	Whitwell - - - -	43,608	30	West Belmont - - -	7,072
2,648		738,740	105	West Cornforth - - -	23,793
STOCKTON, MIDDLESBRO', HARTLEPOOL, &c.:			11	West Hartlepool - - -	2,028
1	Barrington, unscreened -	79	80	West Hetton - - -	19,226
2	Bithburn, unscreened -	482	1	West Kelloe - - -	320
10	Brancepeth - - - -	2,121	11	West Tees - - - -	2,370
1	Chilton, West Hartley -	187	2	Whitfield - - - -	330
1	Coundon Hartley Steam -	63	93	Whitworth - - - -	25,926
1	East Hetton Nut - - -	245	31	Witton Park - - -	6,037
1	Merrington, unscreened -	155	4	Witton Park Tees - -	818
2	Pease's West, unscreened -	625	13	Woodfield - - - -	3,566
1	Trimdon - - - -	120	2,872		749,568
1	Wellington W. E. Nut - -	140	YORKSHIRE, &c.:		
6	Westerton Hartley Steam -	1,314	3	Allerton Main - - -	183
1	Woodfield, unscreened -	160	8	Cliffe - - - -	499
170	W. E. Adelaide's Tees -	40,778	1	Darley Main - - -	320
2	Barrett's - - - -	440	1	Flockton - - - -	69
16	Benson's - - - -	3,570	42	Gawber Hall - - -	4,368
17	Bishop's Tees - - -	4,237	2	Gawthorp - - - -	233
6	Bitchburn - - - -	1,482	14	Haigh Moor - - - -	984
66	Braddyll's Hetton - - -	24,521	37	Inland - - - -	734
27	Brown's Deanery - - -	6,197	1	Lonsdale - - - -	60
17	Byer's Green - - -	3,191	2	New Gawber - - - -	120
129	Caradoc - - - -	39,533	1	New Market - - - -	60
46	Cassop Hartlepool - - -	14,760	10	Robin Hood - - - -	364
34	Clavering's Tees - - -	6,243	2	Silkstone - - - -	116
1	Consett's Tees - - -	265	129	Snapethorpe New Flockton	11,550
49	Coundon - - - -	11,803	3	Stavely - - - -	219
68	Denison's - - - -	14,438	10	Victoria - - - -	657
8	East Hetton - - - -	3,134	1	Whitwood - - - -	91
107	Hartlepool - - - -	28,753	1	Worsbro' Park - - -	41
7	Hartlepool W. Hartley Steam-boat.	2,450	5	Wrenthorpe - - - -	331
159	Harvey - - - -	38,014	2	W. E. Backhouse's Tees	125
26	Haswell - - - -	8,547	16	Cliff's - - - -	1,464
13	Hesleden - - - -	3,702	19	Devonshire - - - -	1,308
153	Heugh Hall - - - -	48,811	310		23,896
2	Hopkins - - - -	560	SCOTCH:		
34	Howdon - - - -	6,633	6	Alloa - - - -	1,062
24	Hudson's Hartlepool - -	6,843	2	Clackmannan - - -	239
27	Hunwick - - - -	6,009	1	Glasgow Splint - - -	350
129	Kelloe - - - -	49,671	1	Grangemouth - - -	380
30	Leasingthorne - - -	7,472	1	Lochgelly - - - -	427
1	Ludworth Steam-boat -	335	2	Lesmahago Parrot - -	100
3	Lyon's - - - -	465	3	Parrot - - - -	500
16	Maclean's Tees - - -	3,419	5	Scotch - - - -	174
1	Martin & Co.'s - - -	191	2	Splint - - - -	43
11	Milbank's - - - -	2,307			
6	North Hartlepool - - -	1,724			

No. 1.—Amount of Supply, &c.—Seaborne, 1849—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
SCOTCH—continued.			WELCH—continued.		
2	Townhill and Whitefield - -	160	1	Risca - - - -	496
1	Wellwood - - - -	52	-	Rock Vein - - - -	97
3	W. E. Elgin - - - -	702	70	Stone - - - -	14,306
1	Townhill, screened - - -	320	5	Union Graigola Steam - -	1,169
30		4,509	389		94,041
WELCH:			LIVERPOOL:		
3	Aberaman Merthyr Steam -	573	2	Cannel - - - -	140
4	Anthracite - - - -	981	1	Wigan - - - -	376
5	Birch Grove Graigola - -	1,075	3		516
3	Blayne - - - -	620			
1	Brynddwey - - - -	410	SMALL COAL:		
1	Cromfrood - - - -	300	1	Carr's Hartley - - - -	113
3	Cwmgarnant - - - -	663	47	Hetton and Duff, mixed - -	10,905
2	Cwmhanty Grose - - - -	501	2	Rainton - - - -	556
1	Dinas House - - - -	45	1	Ravensworth's West Hartley -	169
1	Ebber Vale - - - -	120	2	Small - - - -	53
1	Fiery Vein - - - -	130	8	South Hetton - - - -	861
1	Gohynn's - - - -	120	1	South Peareth - - - -	302
6	Graigola - - - -	1,481	3	Thornley - - - -	455
5	Landshipping - - - -	664	3	Wearmouth W. E. - - - -	924
10	Lewis's Merthyr Steam - -	2,813	68		14,328
34	Llangennech - - - -	7,527			
134	Merthyr - - - -	36,770	CULM AND CINDERS:		
7	Neath Abbey - - - -	2,115	6	Culm - - - -	1,173
44	Nixon's Merthyr Steam - -	11,901	50	Cinders - - - -	5,906
2	Park End Block - - - -	414			
5	Parson's Graigola - - - -	1,098			
31	Powell's Duffryn Steam - -	5,748			
9	Resolven Steam - - - -	2,034			

RECAPITULATION.

SHIPS.	QUALITY.	TONS.
2,758	Newcastle Coal - - - -	939,942
1,787	Newcastle Wallsend - - - -	482,728
435	Blyth - - - -	95,225
728	Sunderland Coal - - - -	188,574
2,643	Sunderland Wallsend - - - -	738,740
2,872	Stockton, Middlesbro', &c. - - - -	749,568
310	Yorkshire - - - -	23,896
30	Scotch - - - -	4,509
389	Welch - - - -	94,041
3	Liverpool - - - -	516
68	Small Coal - - - -	14,328
6	Culm - - - -	1,173
50	Cinders - - - -	5,906
12,074	TOTAL 1849 - - -	3,339,146

No. 1.—Amount of Supply; showing each Coal District from which it is derived, &c.—continued.

SEABORNE, 1850.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE:			NEWCASTLE—continued.		
31	Bates's West Hartley - - -	11,585	48	Walker Primrose - - -	8,428
1	Baxter's West Hartley - - -	327	2	Washington, unscreened - - -	895
24	Bell's Primrose - - -	9,984	24	Washington Hutton Seam, un-	9,904
1	Blaydon Burn - - -	445		screened.	
1	Brandling Main - - -	188	1	West Adair's Main - - -	859
74	Buddle's West Hartley - - -	28,858	115	West Hartley Main - - -	41,728
69	Bute's Tanfield Moor - - -	27,270	6	West Pelton - - -	1,887
98	Carr's Hartley - - -	37,801	17	West Wylam - - -	6,301
58	Chester Main - - -	20,001	35	Whitefield - - -	13,282
13	Clavering's New Tanfield - - -	4,524	161	Wood's Garesfield - - -	55,119
1	Cowan's Cannel - - -	296	88	Wylam Moor - - -	32,607
3	Cowpen Hartley - - -	1,075			
22	Coxlodge - - -	3,612	2,865		977,206
2	Coxon's West Hartley - - -	683			
11	Cresswell Main - - -	3,669	NEWCASTLE WALLSEND:		
22	Davison's West Hartley - - -	6,560	83	Acorn Close - - -	17,606
1	Davison's West Hartley Nut - - -	185	6	Baxter's - - -	1,712
182	Dean's Primrose - - -	52,994	15	Bell's and Brown's - - -	3,171
37	East Adair's Main - - -	13,591	14	Bensham - - -	2,669
3	East Keeper, unscreened - - -	1,119	125	Bewicke and Craster's - - -	30,204
1	East Tanfield - - -	400	4	Bowman's - - -	739
1	East Wylam - - -	417	33	Brown's - - -	10,518
104	Eden Main - - -	36,439	23	Burraton Killingworth - - -	6,957
1	Edmondsley, unscreened - - -	254	2	Clark & Co.'s - - -	736
5	Eighton Moor, unscreened - - -	735	3	Clennell's - - -	1,100
37	Elm Park - - -	6,917	14	Cresswell - - -	3,677
95	Felling Main - - -	26,712	1	East Keeper - - -	318
4	Fenham Hartley - - -	1,625	100	Edcn - - -	26,236
1	Forest Main - - -	285	45	Gibson's (Nettlesworth) - - -	14,228
26	Garesfield - - -	3,270	130	Gosforth - - -	44,024
1	Hartley - - -	325	77	Harton - - -	25,386
24	Hasting's Hartley - - -	9,590	35	Heaton - - -	11,200
3	Heaton Hartley Steam - - -	467	9	Hebburn - - -	1,481
4	Hebburn Main - - -	386	42	Hedley's - - -	13,335
4	Hedley's Hartley - - -	1,397	1	Hedworth - - -	288
1	Hedley's West Hartley - - -	318	53	Hilda - - -	16,727
137	Holywell Main - - -	44,965	38	Hotspur - - -	13,717
6	Jonassohn's Hartley - - -	1,173	29	Hutton - - -	9,976
5	Morpeth's Hartley - - -	1,748	15	Jonassohn's - - -	4,407
1	Newcastle Hartley Steam - - -	217	1	Keeper - - -	381
4	New Chester Main - - -	1,095	1	Kibblesworth - - -	270
168	New Pelton Main - - -	72,683	43	Killingworth - - -	6,102
24	New Tanfield - - -	8,096	17	Lawson's - - -	4,414
65	North Percy Hartley - - -	21,290	1	Mickley - - -	400
5	Norwood, unscreened - - -	1,327	46	Morrison & Co.'s - - -	12,182
11	Old Tanfield - - -	4,012	1	New Waldrige - - -	376
1	Old Walker - - -	233	65	Northumberland's - - -	24,119
15	Ord's Main - - -	3,683	1	Old Duck's - - -	153
38	Orde's Redheugh - - -	12,075	98	Original Gibson's - - -	25,826
10	Original Windsor's Pontop - - -	3,943	30	Percy - - -	6,367
1	Original Windsor's Pontop, ex	288	35	Ramsay's - - -	11,055
	Cresswell Colliery.		90	Riddell's - - -	27,864
202	Peareth, unscreened - - -	68,368	2	Sefton's - - -	624
162	Pelaw Main - - -	52,321	7	South Eden - - -	1,853
69	Pelton Main - - -	25,901	2	South Heaton - - -	720
18	Pontop Windsor's - - -	5,831	40	Stewart's - - -	13,574
1	Pott's & Co.'s Primrose - - -	140	-	Stewart's Steam - - -	42
1	Ramsay's Adair's Main - - -	166	33	Urpeth - - -	12,205
10	Ramsay's Garesfield - - -	2,703	1	Waldrige - - -	209
72	Ravensworth Pelaw - - -	25,637	78	Walker - - -	11,411
112	Ravensworth's West Hartley - - -	33,350	7	Washington - - -	1,755
2	Redheugh Main - - -	259	1	West Keeper - - -	288
2	South Holywell - - -	170	92	Wharnccliffe - - -	22,666
119	South Peareth - - -	46,613	1	Whitworth - - -	424
56	South Pelaw - - -	20,591	1,585		445,712
2	South Tanfield - - -	710			
1	Tanfield Lea - - -	433			
64	Tanfield Moor - - -	24,473			
23	Towneley - - -	8,048			

No. 1.—AMOUNT of Supply, &c.—Seaborne, 1850—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
BLYTH:			STOCKTON, MIDDLESBRO', HARTLEPOOL, &c.:		
17	Begbie Hartley - - -	3,838	3	Bishop's Primrose - - -	843
1	Cowpen Main - - -	111	19	Brancepeth - - -	3,720
50	Cowpen Hartley - - -	12,794	1	Byer's Green, unscreened - - -	168
18	Davison's West Hartley - - -	4,949	1	Chilton Hartley Steam - - -	81
1	Derwentwater's Hartley Bean - - -	166	2	Hartlepool West Hartley Steam - - -	675
189	Derwentwater's Hartley Steam - - -	32,598	1	Low Beachburn - - -	230
113	Hartley - - -	33,114	1	Pease's West Nut - - -	268
38	Howard's West Hartley Nether- ton. - - -	9,748	2	Stobart's Cannel - - -	302
55	Sidney's Hartley - - -	15,237	1	Trundon Grange, unscreened ¹ - - -	117
482		112,555	1	Westerton Hartley Steam - - -	180
SUNDERLAND:			2	Whitworth, unscreened - - -	511
2	Beamish South Moor, unscreened - - -	386	1	Witton Park Hartley - - -	135
1	Bell's Hartley - - -	298	2	W. E. Abbey - - -	428
1	Bell's W. E. Nut - - -	140	161	Adelaide Tees - - -	36,727
1	Belmont Hartley Steam - - -	135	15	Backhouse's - - -	3,265
2	Coxon's West Hartley - - -	704	2	Barrington's - - -	555
595	Eden Main - - -	158,163	24	Bentley's - - -	5,004
1	Edmondsley, unscreened - - -	310	1	Bitchburn - - -	267
1	Harraton Main - - -	125	92	Braddyll's Hetton - - -	34,737
13	Hetton Nut - - -	2,831	6	Brancepeth - - -	1,378
1	Hetton West Hartley - - -	143	36	Brown's Deanery - - -	7,916
3	Jonassohn's Hartley - - -	798	18	Byer's Green - - -	3,716
99	Lambton Primrose Main - - -	24,255	168	Caradoc - - -	53,975
1	Pelton Main - - -	450	29	Cassop Hartlepool - - -	9,551
2	Rainton Nut - - -	455	15	Clavering's Tees - - -	2,937
9	South Peareth - - -	3,876	21	Cleveland Tees - - -	4,754
1	Whitwell, unscreened - - -	315	50	Coundon - - -	12,728
1	Wood's Garesfield - - -	339	56	Denison's - - -	12,785
734		193,523	1	East Hetton - - -	52
SUNDERLAND WALLSEND:			3	Fox's Hartlepool - - -	774
77	Bell's - - -	21,618	6	Gordon - - -	884
156	Belmont - - -	49,032	111	Hartlepool - - -	29,778
223	Braddyll's Hetton - - -	61,311	1	Hartlepool West Hartley Steam-boat. - - -	250
8	East Keeper - - -	1,860	134	Harvey - - -	34,343
4	Gibson's (Nettlesworth) - - -	1,127	109	Haswell - - -	34,583
5	Gibson's (Sacristan) - - -	1,401	40	Hesleden - - -	10,498
1	Harraton - - -	260	151	Hengh Hall - - -	47,722
253	Haswell - - -	87,330	41	Howden - - -	9,324
440	Hetton - - -	117,943	30	Hunwick - - -	6,348
10	Hetton Co.'s Lyon's - - -	952	244	Kelloe - - -	88,581
1	Hutton - - -	127	2	Lyon's, unscreened - - -	311
25	Jonassohn's - - -	5,994	131	Maclean's Tees - - -	29,565
8	Keeper - - -	1,764	6	North Hartlepool - - -	1,600
100	Keeper Grange - - -	24,944	53	Pease's West - - -	13,030
519	Lambton - - -	161,653	2	Plummer's - - -	390
17	Lawson's - - -	3,523	28	Richardson's Tees - - -	6,132
1	Londonderry Steam-boat - - -	373	17	Richmund - - -	6,342
134	Lumley - - -	36,613	6	St. Cuthbert's - - -	1,500
4	Nettlesworth's Gibson's - - -	1,055	37	St. Helen's Tees - - -	7,567
15	North Hetton Co.'s Lyon's - - -	3,258	10	Seymour's Hartlepool - - -	2,088
5	Original Gibson's - - -	1,416	81	Seymour's Tees - - -	21,085
16	Pemberton's - - -	4,506	98	South Durham - - -	26,885
108	Richmund - - -	24,966	159	South Hartlepool - - -	42,832
325	Russell's Hetton - - -	81,706	3	South Howden - - -	622
77	Scarborough's - - -	18,831	92	South Kelloe - - -	24,956
275	Stewart's - - -	64,086	2	South Wellington - - -	335
1	Stewart's Steam - - -	477	2	Stobart's Tees - - -	619
2	Sunderland - - -	550	335	Tees - - -	86,024
3	Wearmouth - - -	299	1	Tennant's - - -	170
1	Wear Steam - - -	196	1	Thistle Flat - - -	255
4	Wellington - - -	1,092	78	Thornley - - -	20,078
98	Whitwell - - -	28,977	26	Vernon's Tees - - -	6,620
2,916		809,240	15	West Belmont - - -	3,772
			122	West Cornforth - - -	26,935
			15	West Hartlepool - - -	2,696
			38	West Hetton - - -	9,478
			50	West Kelloe - - -	10,836
			20	West Tees - - -	4,343

No. 1.—AMOUNT of Supply, &c.—Seaborne, 1850—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
STOCKTON, MIDDLESBRO', HARTLEPOOL, &c.—cont'd.			WELCH:		
10	Whitfield - - - -	2,026	21	Birch Grove Graigola - -	4,595
102	Whitworth - - - -	32,249	3	Brynddwey - - - -	840
74	Witton Park - - - -	14,041	7	Crosfield's Merthyr and Gadly's Steam.	1,965
2	Woodfield - - - -	665	2	Cromfreed - - - -	260
3,220		867,192	4	Ebbw Vale - - - -	910
YORKSHIRE, &c.:			3	Graigola - - - -	582
3	Charlesworth - - - -	220	8	Lanshipping - - - -	1,845
20	Cliffe - - - -	1,273	32	Llangennech - - - -	7,522
1	Coed Talon - - - -	89	1	Lydney - - - -	109
1	Cold Nut - - - -	190	88	Merthyr - - - -	25,396
2	Darley Main - - - -	243	1	Merthyr Vale Steam - -	92
1	Darley Main and Elsecar -	103	8	Neath Abbey - - - -	1,788
1	Elsecar - - - -	218	4	Newport Steam - - - -	966
1	Flockton - - - -	84	40	Nixon's Merthyr Steam -	9,148
40	Gawber Hall - - - -	3,895	5	Parson's Abbey Graigola -	953
1	Gawthorp - - - -	108	34	Powell's Duffryn Steam -	7,898
2	Haigh Moor - - - -	82	6	Powell's Duffryn and Merthyr Steam.	1,865
5	Hoyland and Elsecar - -	290	10	Resolven Steam - - - -	2,878
35	Inland - - - -	938	1	Rock Vein Steam - - - -	127
1	Keepier - - - -	70	69	Stone - - - -	15,757
1	Manston - - - -	120	4	Union Graigola Steam -	937
12	New Gawber - - - -	400	4	Welch - - - -	423
5	Newton - - - -	329	369		89,574
2	Pemberton Steam - - - -	338	LIVERPOOL:		
52	Snapethorpe New Flockton	3,940	7	Ince Hall Cannel - - - -	2,435
2	Staveley - - - -	193	8	Orrell Cannel - - - -	1,593
9	Victoria - - - -	729	15		4,028
1	Yorkshire Hard Steam -	317	SMALL COAL:		
56	W. E. Cliffs - - - -	4,615	2	Carr's Hartley - - - -	268
254		18,784	3	Harton W. E. - - - -	664
SCOTCH:			42	Hetton and Duff, mixed -	12,120
2	Alloa - - - -	508	4	Killingworth - - - -	1,249
1	Bountreehill Steam - -	126	3	Lambton W. E. - - - -	486
1	Cannel Gas - - - -	183	-	Rainton - - - -	120
1	Clackmannan - - - -	220	6	Small Coal - - - -	290
1	Fordel Main - - - -	121	2	South Hetton - - - -	514
1	Grangemouth - - - -	120	6	Thornley - - - -	1,255
2	Kilmarnock Steam - -	465	9	Wearmouth - - - -	2,551
8	Knightswood Gas - - -	1,509	5	Wharnccliffe - - - -	1,143
1	Lesmahago Gas - - - -	215	1	Wylam Moor - - - -	106
3	Parrot - - - -	461	63		20,786
14	Scotch - - - -	1,110	CULM AND CINDERS:		
1	W. E. Townhill Elgin -	306	12	Culm - - - -	2,936
36		5,344	62	Cinders - - - -	6,424
WELCH:					
4	Aberaman - - - -	818			
4	Abercarne and Groythen Steam	531			
2	Aberdare Steam - - - -	280			
4	Anthracite - - - -	1,110			

No. 1.—Amount of Supply, &c.—Seaborne, 1850—continued.

RECAPITULATION.

SHIPS.	QUALITY.	TONS.
2,865	Newcastle Main - - - - -	977,206
1,585	Newcastle Wallsend - - - - -	445,712
482	Blyth - - - - -	112,555
734	Sunderland Main - - - - -	193,523
2,916	Sunderland Wallsend - - - - -	809,240
3,220	Stockton, Middlesbro', &c. - - - - -	867,192
254	Yorkshire, &c. - - - - -	18,784
36	Scotch - - - - -	5,344
369	Welch - - - - -	89,574
15	Liverpool - - - - -	4,028
83	Small Coal - - - - -	20,786
12	Culm - - - - -	2,936
62	Cinders - - - - -	6,424
12,633	TOTAL, 1850 - - -	3,553,304

SEABORNE, 1851.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE:			NEWCASTLE—continued.		
6	Allerdean Main - - -	1,086	65	New Tanfield - - -	20,622
1	Allerdean Hartley - - -	241	48	North Percy Hartley - - -	15,417
46	Bates's West Hartley - - -	15,939	1	Norwood, unscreened - - -	307
2	Baxter's West Hartley - - -	485	15	Ord's Main - - -	3,468
3	Begbie Hartley - - -	388	9	Original Windsor's Pontop - - -	3,026
1	Blaydon Burn - - -	222	210	Pearreth, unscreened - - -	69,919
2	Bowman's Hartley - - -	329	193	Pelaw Main - - -	57,228
90	Buddle's West Hartley - - -	35,257	73	Pelton Main - - -	27,980
3	Burdie's West Hartley - - -	936	1	Pontop - - -	445
11	Burnhope - - -	4,241	13	Pontop Windsor's - - -	3,895
55	Bute's Tanfield Moor - - -	21,297	1	Primrose, unscreened - - -	318
97	Carr's Hartley - - -	37,100	1	Ramsay's Adair's Main - - -	222
51	Chester Main - - -	17,414	7	Ramsay's Garesfield - - -	2,218
8	Clavering's New Tanfield - - -	2,887	64	Ravensworth Pelaw - - -	21,121
3	Cowen's Cannel - - -	966	70	Ravensworth's West Hartley - - -	24,219
8	Cowen's Garesfield - - -	2,140	50	Redheugh Main - - -	6,054
9	Coxlodge - - -	1,432	1	South Dean's Primrose - - -	238
-	Cresswell Main - - -	25	48	South Peareth - - -	18,293
30	Davison's West Hartley - - -	9,794	60	South Pelaw - - -	20,449
134	Dean's Primrose - - -	36,597	10	Tanfield Lea - - -	3,796
15	East Adair's Main - - -	5,281	52	Tanfield Moor - - -	20,171
72	Eden Main - - -	23,478	28	Towneley - - -	6,405
39	Eighton Moor, unscreened - - -	7,988	4	Tyne Main - - -	897
19	Elm Park - - -	3,446	38	Walker Primrose - - -	6,983
79	Felling Main - - -	20,458	118	Washington Hutton Seam Gas - - -	49,230
24	Garesfield - - -	3,338	55	West Hartley Main - - -	19,507
2	Gateshead Garesfield - - -	428	1	West Hartley Nut - - -	31
1	Guildford's Windsor's Pontop - - -	113	1	West Pelaw - - -	413
1	Hartley - - -	431	1	West Pelton - - -	368
20	Hasting's Hartley - - -	7,513	35	West Wylam - - -	3,831
1	Heaton Hartley Steam - - -	238	37	Whitefield - - -	13,955
2	Hedley's Hartley Steam - - -	645	171	Wood's Garesfield - - -	55,634
121	Holywell Main - - -	42,211	78	Wylam Moor - - -	31,218
63	Howard's West Hartley Netherton - - -	21,594			
2	Hutt's Garesfield - - -	300	2,731		888,307
1	Jonassohn's Hartley - - -	318			
1	Kibblesworth - - -	365	NEWCASTLE WALLSEND:		
2	Londonderry's Primrose - - -	453	84	Acorn Close - - -	18,598
18	Longridge's West Hartley - - -	5,875	1	Baxter's - - -	308
1	Medomsley Gas - - -	360	1	Bayley's - - -	339
1	Morpeth's Hartley - - -	112	15	Bell's and Brown's - - -	3,074
17	Newcastle Hartley Steam - - -	3,591	9	Bensham - - -	1,990
6	New Chester Main - - -	1,230			
104	New Pelton Main - - -	41,947			

No. 1.—AMOUNT of Supply, &c.—Seaborne, 1851—*continued.*

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE WALLSEND—<i>continued.</i>			SUNDERLAND—<i>continued.</i>		
28	Bewicke and Craster's - - -	7,530	100	Lambton Primrose Main - - -	21,290
42	Brown's - - - - -	12,657	1	Nettlesworth Gibson's, unscreened	180
1	Bevenhope - - - - -	400	4	South Peareth - - - - -	1,372
3	Clark & Co.'s - - - - -	961	1	Whitwell Primrose - - - - -	115
4	Clennell's - - - - -	1,304			
4	Cresswell - - - - -	1,276	134		29,816
1	East Keeper - - - - -	180			
70	Eden - - - - -	18,552	SUNDERLAND WALLSEND:		
71	Gibson's - - - - -	17,997	60	Bell's - - - - -	15,376
133	Gosforth - - - - -	42,147	127	Belmont - - - - -	39,760
79	Harton - - - - -	25,399	48	Braddyll's Hetton - - - - -	16,216
15	Heaton - - - - -	4,665	1	Burnhope - - - - -	178
26	Hebburn - - - - -	3,676	1	Durham's Steamboat - - - - -	100
48	Hedley's - - - - -	14,870	9	East Keeper - - - - -	1,896
50	Hilda - - - - -	14,985	1	Eden - - - - -	201
19	Hotspur - - - - -	4,550	10	Gibson's - - - - -	2,372
4	Hutton - - - - -	1,323	249	Haswell - - - - -	86,615
1	Hutton Seam - - - - -	392	-	Haswell Steamboat - - - - -	42
2	Jonassohn's - - - - -	182	437	Hetton - - - - -	121,581
4	Keeper - - - - -	989	7	Hetton Co.'s Lyon's - - - - -	610
1	Keeper Grange - - - - -	291	1	Hetton and Lyon's, mixed - - - - -	206
3	Killingworth - - - - -	242	6	Jonassohn's - - - - -	1,612
25	Lawson's - - - - -	6,705	21	Keeper - - - - -	5,225
79	Leverson's - - - - -	31,793	127	Keeper Grange - - - - -	33,743
3	Medomsley - - - - -	901	392	Lambton - - - - -	126,636
37	Morrison & Co.'s - - - - -	8,494	10	Lambton and Primrose, mixed - - - - -	2,785
1	New Belmont - - - - -	355	34	Lawson's - - - - -	7,737
91	Northumberland's - - - - -	33,350	18	Leverson's - - - - -	6,497
10	Original Gibson's - - - - -	2,627	78	Lumley - - - - -	20,554
79	Pensher - - - - -	19,383	1	Nettlesworth, unscreened - - - - -	195
2	Prudhoe - - - - -	590	5	Nettlesworth, Gibson's - - - - -	1,022
43	Ramsay's - - - - -	13,263	1	Original Gibson's - - - - -	265
84	Riddell's - - - - -	22,713	2	Pemberton's - - - - -	349
1	Shotley - - - - -	243	13	Pensher - - - - -	3,423
20	South Eden - - - - -	5,479	6	Ridley's - - - - -	1,542
12	Stewart's - - - - -	3,873	1	Sacristan Gibson's - - - - -	144
1	Victoria - - - - -	210	59	Scarborough's - - - - -	15,571
1	Waldridge Bean - - - - -	219	2	Sunderland - - - - -	615
79	Walker - - - - -	12,375	6	Wellington - - - - -	2,060
24	West Durham - - - - -	5,114	2	West Durham - - - - -	502
64	Wharnccliffe - - - - -	14,447	69	Whitwell - - - - -	17,284
3	Wharton's - - - - -	731			
3	Whitwell - - - - -	666	1,804		532,914
1,381		382,358			
BLYTH:			SEAHAM:		
1	Broomhill Hartley - - - - -	193	482	Eden Main - - - - -	123,794
59	Cowpen Hartley - - - - -	14,440	202	W. E. Braddyll's Hetton - - - - -	51,837
1	Derwentwater's Hartley Bean - - - - -	140	8	North Hetton Co.'s Lyon's - - - - -	1,948
180	Derwentwater's Hartley Steam - - - - -	32,357	97	Richmond - - - - -	21,970
79	Hartley - - - - -	25,115	338	Russell's Hetton - - - - -	83,642
33	Howard's West Hartley Netherton - - - - -	8,191	345	Stewart's - - - - -	84,540
2	Longridge's Hartley - - - - -	442	1,472		367,731
46	Sidney's Hartley - - - - -	12,282			
401		93,160	STOCKTON, MIDDLESBRO', HARTLEPOOL, &c.:		
SUNDERLAND:			8	Backhouse's Hartley - - - - -	680
1	Beamish South Moor, unscreened - - - - -	326	1	Bowden Close - - - - -	79
1	Belmont Main - - - - -	433	12	Brancepeth - - - - -	2,639
1	Clavering's New Tanfield - - - - -	498	1	Cassop Nut - - - - -	80
12	Hetton Nut - - - - -	2,535	1	Chilton Hartley Steam - - - - -	330
7	Hetton West Hartley - - - - -	1,457	3	Gordon Gas - - - - -	752
6	Jonassohn's Hartley Steam - - - - -	1,610	26	Hartlepool West Hartley Steam - - - - -	8,186
			1	Harvey Tanfield - - - - -	270
			1	Ludworth Main - - - - -	163
			1	Nut - - - - -	174
			1	South Durham Splint - - - - -	76
			2	Stobart's Tees Hartley - - - - -	400
			1	Tees Hartley - - - - -	96

No. 1.—AMOUNT of Supply, &c.—Seaborne, 1851—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
STOCKTON, MIDDLESBRO', HARTLEPOOL, &c.—cont'd.			YORKSHIRE—continued.		
1	Whitfield - - - -	50	1	Elsecar - - - -	47
2	Whitworth, unscreened - -	410	40	Gawber Hall - - - -	4,316
44	W. E. Abbey - - - -	10,760	1	Haigh Moor - - - -	75
148	Adelaide Tees - - - -	34,277	3	Hoyland Steam - - - -	173
73	Backhouse's - - - -	15,472	2	Kippax West Main - - - -	108
8	Barrett's - - - -	2,185	2	New Gawber - - - -	51
9	Bentley's - - - -	1,620	57	Newmarket - - - -	4,123
17	Bowdon Close, unscreened -	6,094	11	Newton Main - - - -	855
51	Braddyll's Hetton - - -	18,836	1	Old Park Gate - - - -	60
30	Brown's Deanery - - - -	5,179	7	Robin Hood - - - -	395
1	Byer's Green - - - -	150	1	Rothwell Haigh - - - -	53
108	Caradoc - - - -	29,552	3	Silkstone - - - -	268
45	Cassop - - - -	12,577	1	Snapethorpe New Flockton	65
13	Clavering's Tees - - - -	2,453	47	Sundries - - - -	678
21	Cleveland Tees - - - -	5,325	6	Victoria - - - -	692
4	Coundon - - - -	713	6	West Riding Main - - - -	633
54	Denison's - - - -	11,480	1	Worsbro' Park Steam - - -	100
4	Gordon - - - -	971	23	W. E. Cliffs - - - -	1,145
112	Hartlepool - - - -	31,614	1	Garforth - - - -	170
1	Hartlepool and Thornley -	146			
137	Harvey - - - -	29,164	219		14,337
4	Harvey Wylam, unscreened	877			
65	Haswell - - - -	19,438	SCOTCH:		
26	Hesleden - - - -	6,400	3	Alloa - - - -	327
127	Heugh Hall - - - -	40,774	2	Barton's Hill Cannel - - -	443
41	Howden - - - -	10,407	1	Blackhall and Boaghead Parrot	78
11	Hunwick - - - -	2,283	17	Boaghead Parrot - - - -	3,747
210	Kelloe - - - -	74,674	-	Cuttlehill Main Splint - -	28
130	Maclean's Tees - - - -	28,710	1	Donibristle Splint Steam - -	223
3	Middlesbro' - - - -	435	1	Edgehead and Blackbraes Parrot	108
1	Newfield - - - -	75	1	Edgehead Gas - - - -	164
-	New Tees - - - -	20	1	Fordel - - - -	260
14	North Hartlepool - - - -	4,423	1	Gilmerton - - - -	234
9	Norwood - - - -	1,848	1	Halbeath Splint Steam - - -	33
2	Old Norwood - - - -	474	1	Hill of Beath - - - -	146
55	Pease's West - - - -	13,688	1	Kinneil Parrot - - - -	182
26	Plummer's - - - -	7,528	19	Knightwood Gas - - - -	3,604
1	Plummer's & Shotton - - -	170	8	Lesmahagow Gas - - - -	1,297
26	Richardson's Tees - - - -	6,184	2	Lochgelly Cannel - - - -	166
1	Rodridge - - - -	265	8	Lochgelly Parrot - - - -	393
22	St. Cuthbert - - - -	5,402	1	Lochgelly Splint - - - -	144
20	St. Helen's Tees - - - -	4,735	2	Mothill Parrot - - - -	235
1	Sepping's - - - -	95	1	Scotch - - - -	104
2	Seymour's Hartlepool - - -	317	1	Skaterigg Cannel - - - -	78
58	Seymour's Tees - - - -	12,907	1	Townhill screened Steam - -	229
10	Shotton - - - -	2,496	3	W. E. Elgin - - - -	402
85	South Durham - - - -	23,784	72		12,715
171	South Hartlepool - - - -	49,605			
93	South Kelloe - - - -	27,632	WELCH:		
8	South Stewart's - - - -	1,734	1	Aberaman Merthyr - - - -	213
1	Stobart's Tees - - - -	140	13	Anthracite - - - -	3,376
274	Tees - - - -	67,495	13	Birch Grove Graigola - - -	3,434
138	Thornley - - - -	35,860	2	Blaengwawr Steam - - - -	334
5	Victoria Tees - - - -	773	1	Brynddwey - - - -	305
6	West Belmont - - - -	1,775	4	Bynea Steam - - - -	933
108	West Cornforth - - - -	23,655	3	Ebbw Vale Steam - - - -	685
26	West Hartlepool - - - -	6,284	1	Gellia Steam - - - -	221
3	West Hetton - - - -	951	1	Gwythen Charcoal Vein - - -	150
51	West Kelloe - - - -	11,254	7	Landshipping - - - -	1,485
6	West Tees - - - -	1,190	28	Llangennech - - - -	7,616
27	Whitwell - - - -	6,134	2	Machen's Steam - - - -	277
153	Whitworth - - - -	47,108	130	Merthyr - - - -	35,518
53	Witton Park - - - -	10,221	1	Merthyr and Gadly's Steam -	212
3,010		792,623	7	Neath Abbey - - - -	1,805
YORKSHIRE, &c.:			41	Nixon's Merthyr Steam - - -	11,929
1	Barnsley - - - -	55	1	Parson's Abbey Graigola - -	270
2	Charlesworth Bottom Boat -	137	41	Powell's Duffryn Steam - - -	10,830
1	Cliffe - - - -	81	17	Resolven Steam - - - -	4,714
2	Darley Main - - - -	60			

No. 1.—Amount of Supply, &c.—Seaborne, 1851—*continued.*

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
WELCH—<i>continued.</i>			SMALL COAL—<i>continued.</i>		
1	Risca Steam - - - -	200	4	Harton W. E. - - - -	672
68	Stone - - - - -	16,108	1	Harvey - - - - -	245
1	Wayne's Merthyr - - - -	390	1	Hastings Hartley Main - - - -	106
3	Welch - - - - -	198	17	Hetton - - - - -	5,480
			13	Hunwick W. E. - - - -	2,781
387		101,003	1	Lambton W. E. - - - -	38
			1	South Hetton - - - - -	90
			1	South Kelloe - - - - -	60
			4	Thornley - - - - -	872
			1	West Hetton - - - - -	34
			1	Wharnccliffe - - - - -	217
			49		11,677
LIVERPOOL:			CULM AND CINDERS:		
1	Kirkless Hall Cannel - - - -	110	11	Culm - - - - -	1,922
4	Wigan Cannel - - - - -	215	89	Cinders - - - - -	7,654
5		325			
SMALL COAL:					
1	Caradoc Hartlepool W. E. - -	225			
2	Castle Eden - - - - -	622			
1	Clark & Co.'s - - - - -	285			

RECAPITULATION.

SHIPS.	QUALITY.	TONS.
2,781	Newcastle - - - - -	868,307
1,881	Newcastle Wallsend - - - -	382,358
401	Blyth - - - - -	98,180
134	Sunderland - - - - -	29,816
1,804	Sunderland Wallsend - - - -	532,914
1,472	Seaham - - - - -	867,731
3,010	Stockton, Middlesbro', &c. - -	792,623
219	Yorkshire, &c. - - - - -	14,337
72	Scotch - - - - -	12,715
387	Welch - - - - -	101,003
5	Liverpool - - - - -	325
49	Small Coal - - - - -	11,677
11	Culm - - - - -	1,922
89	Cinders - - - - -	7,654
11,765	TOTAL, 1851 - - - -	3,236,542

SEABORNE, 1852.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE:			NEWCASTLE—<i>continued.</i>		
1	Allerdean Main - - - - -	262	57	Eden Main - - - - -	17,195
87	Bates's West Hartley - - - -	31,124	43	Eighton Moor, unscreened - -	10,172
69	Buddle's West Hartley - - - -	26,325	10	Elm Park - - - - -	2,011
5	Burdiss's West Hartley - - - -	1,269	54	Felling Main - - - - -	14,888
38	Burnhope - - - - -	14,140	11	Garesfield - - - - -	2,561
58	Bute's Tanfield Moor - - - -	22,888	2	Gateshead Garesfield - - - -	400
49	Carr's Hartley - - - - -	18,960	48	Hasting's Hartley - - - - -	17,241
48	Chester Main - - - - -	16,773	2	Hedley's West Hartley - - - -	604
3	Cookson's Hartley - - - - -	1,098	107	Holywell Main - - - - -	41,512
5	Cowen's Cannel - - - - -	1,690	41	Howard's West Hartley Netherton	16,042
65	Cowen's Garesfield - - - - -	18,039	8	Hutt's Garesfield - - - - -	2,439
32	Coxlodge - - - - -	4,618	10	Jonassohn's Hartley - - - -	3,084
17	Davison's West Hartley - - - -	6,004	12	Leverson Main - - - - -	5,362
193	Dean's Primrose - - - - -	51,399	29	Longridge's West Hartley - -	8,499
4	Earsdon West Hartley - - - -	1,530	18	Marley Hill - - - - -	8,224
1	East Adair's Main - - - - -	278	4	Medomsley Gas - - - - -	1,647
8	Eden Gas - - - - -	2,622	10	Newcastle Hartley Steam - -	1,990

No. 1.—AMOUNT of Supply, &c.—Seaborne, 1852—continued.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
NEWCASTLE—continued.			NEWCASTLE WALLSEND—continued.		
178	New Pelton Main - - -	73,219	20	Northumberland East - - -	6,088
100	New Tanfield - - -	33,060	1	North Durham - - -	294
59	North Percy Hartley - - -	19,704	21	Pensher - - -	4,454
1	Norwood - - -	222	1	Prudhoe - - -	280
5	Ord's Main - - -	1,090	37	Ramsay's - - -	12,936
1	Original Windsor's Pontop - - -	106	80	Riddell's - - -	23,825
171	Pearth, unscreened - - -	57,038	4	Ridley's - - -	1,057
209	Pelaw Main - - -	59,053	3	Stanley - - -	772
81	Pelton Main - - -	29,583	23	Stewart's - - -	6,427
12	Pontop, Windsor's - - -	3,343	59	Walker - - -	9,949
2	Portland West Hartley Main - - -	863	130	West Durham - - -	31,712
1	Primrose, screened - - -	159	3	West Edmondsley - - -	781
3	Rainton Bean - - -	351	4	West Harton - - -	934
17	Ramsay's Cannel - - -	6,785	36	Wharnccliffe - - -	8,137
18	Ramsay's Garesfield - - -	5,302	2	Wharton's - - -	641
99	Ravensworth Pelaw - - -	29,449	1	Whitwell - - -	205
88	Ravensworth's West Hartley - - -	32,403			
67	Redheugh Main - - -	7,206	1,345		377,676
22	Ridley's Belmont - - -	4,775			
2	South Holywell - - -	106	BLYTH:		
18	South Peareth - - -	6,752	36	Cowpen Hartley - - -	8,859
23	South Pelaw - - -	6,918	132	Derwentwater's Hartley Steam - - -	23,709
8	Stewart's Hartley Steam - - -	2,540	8	Hartley - - -	2,761
62	Tanfield Moor - - -	22,354	20	Howard's West Hartley Netherton - - -	4,919
40	Towneley - - -	11,250	17	Sidney's Hartley - - -	4,613
13	Tyne Main - - -	3,399	55	Smith's West Hartley - - -	9,134
20	Walker Primrose - - -	3,981			
5	Wallsend - - -	1,108	268		53,995
115	Washington Hutton Seam Gas - - -	46,722			
78	West Hartley Main - - -	28,900	SUNDERLAND:		
22	West Pelton - - -	8,097	11	Eden Main - - -	3,597
56	West Wylam - - -	5,840	1	Edon Main - - -	237
23	Whitefield - - -	9,147	19	Hetton Co.'s Lyon's Main - - -	3,159
3	Whitridge West Hartley - - -	930	12	Hetton Nut - - -	2,117
19	Willington Hartley - - -	3,027	6	Hetton West Hartley - - -	1,752
144	Wood's Garesfield - - -	47,722	2	Lambton W. E. Nut - - -	287
62	Wylam Moor - - -	25,744	101	Lambton Primrose Main - - -	22,903
2,996		971,088	1	North Hetton Nut - - -	230
NEWCASTLE WALLSEND:			1	Sherburn Primrose - - -	300
50	Acorn Close - - -	12,130	2	South Peareth - - -	802
7	Bell's and Brown's - - -	1,257	2	Stewart's Hartley Steam - - -	558
1	Bensham - - -	277	1	Wallsend Nut - - -	355
37	Brown's - - -	11,566	1	Whitwell Nut - - -	400
1	Burnhope - - -	405	1	Whitwell Steam - - -	290
4	Byker - - -	679	1	Wood's Garesfield - - -	583
3	Clark & Co.'s - - -	926	162		37,570
3	Clennell's - - -	1,135			
6	Durham - - -	1,575	SUNDERLAND WALLSEND:		
3	East Keeper - - -	623	56	Bell's - - -	15,201
16	Eden - - -	4,069	172	Belmont - - -	51,272
2	Edmondsley - - -	380	39	Braddyll's - - -	13,675
58	Gibson's - - -	14,893	1	East Keeper - - -	196
112	Gosforth - - -	35,521	4	Eden - - -	1,174
134	Harton - - -	42,217	4	Gibson's - - -	938
39	Heason - - -	11,488	214	Haswell - - -	70,453
35	Hebburn - - -	6,159	1	Haswell and Easington - - -	300
63	Hedley's - - -	17,432	396	Hetton - - -	109,473
20	Hotspur - - -	5,176	1	Hetton and Lyon's mixed - - -	193
16	Johnson's - - -	2,949	6	Hetton Co.'s Lyon's - - -	919
4	Jonassohn's - - -	1,216	31	Keeper - - -	7,603
1	Keeper - - -	304	162	Keeper Grange - - -	42,525
3	Keeper Grange - - -	606	390	Lambton - - -	126,692
15	Killingworth East - - -	5,679	29	Lambton and Primrose Main, mixed. - - -	6,297
50	Lawson's - - -	14,510	14	Lawson's - - -	3,451
98	Leverson's - - -	36,582	1	Leamside - - -	280
6	Medomsley - - -	1,177	2	Leverson's - - -	299
60	Morrison's - - -	12,355			
73	Northumberland's - - -	26,148			

No. 1.—Amount of Supply, &c.—Seaborne, 1852—continued.

SHIP.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
SUNDERLAND WALLSEND—continued.			HARTLEPOOL AND WEST HARTLEPOOL—continued.		
50	Lumley - - - -	14,274	7	Howden Main - - -	873
1	Nettlesworth, Gibson's - - -	258	1	Ludworth Main - - -	190
2	Original Gibson's - - -	640	1	North Tees, unscreened - - -	192
76	Pensher - - - -	19,787	1	South Kelloe - - -	30
1	Plummer's - - - -	116	1	Tees Nut - - - -	112
1	Richmund - - - -	220	1	Whitworth Hartley - - -	140
6	Ridley's - - - -	1,710	1	Wood's Hartley Steam - - -	165
9	Sacristan Gibson's - - -	2,402	27	W. E. Abbey - - - -	6,379
37	Scarborough's - - - -	9,960	77	Backhouse's - - - -	17,084
26	Sherburn - - - -	6,466	1	Bentley's - - - -	180
2	Stewart's - - - -	656	13	Bowdon Close - - - -	4,284
4	Wearmouth - - - -	1,029	89	Braddyll's Hetton - - -	29,413
38	Whitwell - - - -	7,813	1	Byer's Green - - - -	110
1,749		515,672	181	Caradoc - - - -	37,397
SEAHAM:			187	Cassop - - - -	48,774
494	Eden Main - - - -	124,878	1	Clarence - - - -	230
1	North Hetton Nut - - -	230	24	Denison's - - - -	5,321
1	Stewart's Hartley - - -	200	5	Fowler's Hartlepool - - -	1,345
180	W. E. Braddyll's Hetton - - -	45,686	120	Hartlepool - - - -	36,281
4	Meadow's - - - -	811	1	Hartlepool Clarence - - -	196
17	North Hetton & Co.'s Lyon's - - -	3,523	25	Hartlepool Hetton - - -	7,197
55	Richmund - - - -	12,118	6	Hartlepool and Thornley, mixed. - - - -	1,172
378	Russell's Hetton - - -	93,523	148	Harvey - - - -	33,425
2	Scaton - - - -	475	7	Harvey Wylam - - - -	1,703
351	Stewart's - - - -	85,666	4	Haswell - - - -	1,275
1,483		367,110	108	Heugh Hall - - - -	32,504
STOCKTON AND MIDDLESBRO':			46	Howden - - - -	9,570
7	Stobart's Tees Hartley - - -	1,713	19	Hunwick - - - -	5,158
1	Tees Tanfield - - - -	630	1	Hutton Hartlepool - - -	224
3	Witton Park Steam - - -	474	172	Kelloe - - - -	64,691
51	W. E. Adelaide Tees - - -	10,865	29	North Hartlepool - - -	9,269
28	Brown's Deanery - - -	6,020	13	North Hetton Kelloe - - -	2,968
15	Clavering's Tees - - -	2,937	4	North Tees - - - -	868
35	Cleveland Tees - - -	7,353	66	Plummer's - - - -	16,600
26	Gordon - - - -	5,074	7	Richmund - - - -	2,055
4	Heugh Hall - - - -	786	36	St. Cuthbert - - - -	9,654
2	Little Chilton - - - -	76	3	Seymour's Hartlepool - - -	638
11	Macleane's Tees - - -	2,326	20	Sherburn - - - -	4,391
1	Newfield - - - -	220	72	Shottory - - - -	16,525
1	North Bitchburn - - -	260	108	South Hartlepool - - -	54,213
1	Norwood - - - -	195	115	South Kelloe - - - -	35,810
131	Pease's West - - - -	34,535	94	Tees - - - -	28,139
38	Richardson's Tees - - -	8,466	13	Tennant's - - - -	3,885
27	St. Helen's Tees - - -	6,304	142	Thornley - - - -	37,336
32	Seymour's Tees - - -	5,369	3	Trimdon Hartlepool - - -	400
61	South Durham - - -	17,266	16	West Belmont - - - -	4,475
163	Tees - - - -	37,705	32	West Cornforth - - - -	7,512
1	Victoria Tees - - - -	190	16	West Hartlepool - - -	3,673
2	West Tees - - - -	413	2	West Hetton - - - -	220
16	Witton Park - - - -	2,659	70	West Kelloe - - - -	15,356
55	Woodhouse Close - - -	12,828	34	Whitwell - - - -	7,236
712		164,664	136	Whitworth - - - -	46,948
HARTLEPOOL AND WEST HARTLEPOOL:			2,455		694,675
1	Abbey Gas - - - -	150	YORKSHIRE, &c.:		
23	Bowdon Close - - - -	8,614	7	Allerton and Preston Steam - - -	482
27	Brancepeth - - - -	5,411	2	Charlesworth - - - -	83
2	Byer's Green W. E. Nut - - -	220	2	Cliffe - - - -	69
1	Classop Nut - - - -	40	2	Elsecar - - - -	119
1	Castle Eden - - - -	380	2	Flockton - - - -	160
4	Clarence Main - - - -	1,465	46	Gawber Hall - - - -	4,783
38	Harvey Wylam, unscreened - - -	10,245	1	Haigh Moor - - - -	71
1	Hartlepool Pelaw - - -	190	1	Kilnhurst - - - -	65
40	Hartlepool West Hartley Steam - - -	13,725	4	Lowther and Preston Main - - -	246
			1	New Gawber - - - -	56
			54	New Market - - - -	3,724
			24	Newton Main - - - -	1,971
			6	Robin Hood - - - -	410
			14	Silkstone - - - -	1,140
			63	Sundries - - - -	1,968

No. 1.—AMOUNT of Supply, &c.—Seaborne, 1852—*continued*.

SHIPS.	QUALITY.	TONS.	SHIPS.	QUALITY.	TONS.
YORKSHIRE, &c.—<i>continued</i>.			WELCH—<i>continued</i>.		
18	Victoria - - - -	2,458	56	Nixon's Merthyr - - -	14,134
8	West Riding Main - - -	631	1	Parson's Abbey Graigola - - -	265
2	Whitwood Hartley - - -	138	42	Powell's Duffryn Steam - - -	10,630
1	Wrenthorpe - - - -	90	9	Resolven - - - -	2,268
14	W. E. Cliffe - - - -	498	7	Sgyborwen Merthyr - - -	1,661
272		19,177	96	Stone - - - -	22,171
			1	Tyllwyd Steam - - - -	150
			12	Wayne's Merthyr - - -	3,803
			5	Welch - - - -	322
			395		99,643
SCOTCH:			LIVERPOOL:		
1	Airdrie Hill Steam - - -	450	1	Hawkley Hall Cannel - - -	120
2	Alloa - - - -	317			
1	Balgonie - - - -	138	SMALL COAL:		
6	Barton's Hill Cannel - - -	1,151	3	Cassop - - - -	435
27	Boghead Parrot - - -	4,219	1	Castle Eden - - - -	260
1	Clackmannan Steam - - -	321	1	Charlaw - - - -	23
3	Cowdenbeath Gas - - -	537	1	Cramlington - - - -	376
1	Dundonald Hartley - - -	100	1	Delaval W. E. - - -	320
1	Knightswood Gas - - -	115	4	Harton - - - -	746
3	Lesmahagow Gas - - -	807	1	Haswell - - - -	390
10	Lochgelly Parrot - - -	1,618	14	Hetton - - - -	4,101
1	Scotch - - - -	700	16	Hunwick W. E. - - -	2,155
4	Townhill screened Steam - - -	520	2	Keepier - - - -	409
1	Troon Steam - - - -	420	1	Kelloe - - - -	250
1	W. E. Elgin - - - -	171	1	Lambton W. E. - - -	270
63		11,579	4	Rainton - - - -	558
			1	Rodridge - - - -	165
WELCH:			1	Shotton - - - -	420
3	Aberaman Merthyr - - -	896	1	South Hetton - - -	160
4	Aberdare Steam - - -	554	1	Wearmouth - - - -	430
1	Anthracite - - - -	300	1	Whitwell - - - -	210
1	Atkinson's Merthyr Steam - - -	220	1	Wingate Grange - - -	420
3	Binea Steam - - - -	660	56		12,098
11	Birch Grove Graigola - - -	2,771	CULM AND CINDERS:		
3	Blaengwawr Steam - - -	425	4	Culm - - - -	928
1	Cadorton - - - -	210	74	Cinders - - - -	4,433
1	Cwmaman Steam - - -	100			
1	Graigola - - - -	212			
9	Landshipping - - - -	2,171			
27	Llangennech - - - -	6,830			
89	Merthyr - - - -	26,204			
5	Morfa - - - -	704			
7	Neath Abbey - - - -	1,982			

RECAPITULATION.

SHIPS.	QUALITY.	TONS.
2,996	Newcastle - - - -	971,088
1,345	Newcastle Wallsend - - -	377,676
268	Blyth - - - -	53,995
162	Sunderland - - - -	37,570
1,749	Sunderland Wallsend - - -	515,673
1,483	Seaham - - - -	367,110
712	Stockton and Middlesbro' - - -	164,664
2,455	Hartlepool and West Hartlepool - - -	694,675
272	Yorkshire - - - -	19,177
63	Scotch - - - -	11,579
395	Welch - - - -	99,643
1	Liverpool - - - -	120
56	Small Coal - - - -	12,098
4	Culm - - - -	928
74	Cinders - - - -	4,433
12,035		
	TOTAL, 1852 - - -	3,830,428

6 April 1853.

(signed) J. R. Scott, Clerk and Registrar of the Coalmarket.

Appendix, No. 2.

No. 2.—AMOUNT of SUPPLY, showing each COAL DISTRICT from whence it is derived, and the Amount from each.

GRAND JUNCTION CANAL.

1831 to 1851.		1852.	
	Tons. Cwt.		Tons. Cwt.
1831 - -	10,742 0	Allums - - - -	461 0
1832 - -	6,905 5	Babbington - - -	116 5
1833 - -	4,395 10	Baddersley - - -	1,258 15
1834 - -	1,862 0	Badgley - - - -	144 0
1835 - -	1,004 10	Bagworth - - - -	85 15
1836 - -	1,199 5	Bazzils - - - -	25 10
1837 - -	2,324 0	Bedworth - - - -	54 10
1838 - -	1,686 5	Birchwood - - - -	1,449 15
1839 - -	12,933 0	Brands Butterley - -	58 15
1840 - -	22,188 10	Brouch - - - -	30 0
1841 - -	33,594 15	Butterley - - - -	2,259 15
1842 - -	31,519 0	Cannel - - - -	57 10
1843 - -	34,593 15	Coke - - - -	58 0
1844 - -	72,255 15	Cotmanhay - - - -	731 10
1845 - -	60,310 15	Eastwood - - - -	29 10
1846 - -	21,872 5	Glascoot - - - -	136 0
1847 - -	22,005 0	Griff - - - -	341 10
1848 - -	19,918 10	Hasewood - - - -	59 15
1849 - -	19,222 10	Ince Hall - - - -	673 15
1850 - -	29,479 0	Kettlebrook - - - -	433 10
1851 - -	23,434 0	Loscoe - - - -	2,376 5
		Moirs - - - -	3,859 15
		Pinxton - - - -	10,499 0
		Polsworth - - - -	85 5
		Reddings - - - -	1,043 5
		Ridgley - - - -	47 15
		Shipley - - - -	702 15
		Small - - - -	27 15
		Snibston - - - -	224 0
		Stoneyford - - - -	5,857 10
		Victoria - - - -	171 15
		Wednesbury - - - -	111 5
		Whitwick - - - -	240 0
		Wigan - - - -	31 15
		Wingerworth - - - -	57 0
		TOTAL Grand Junction Canal, 1852 - - }	33,800 0
		River Thames (riâ Staines):	
		Nixon's Merthyr (Welch) -	118 0
		TOTAL Canal and River, 1852 - - }	33,918 0

Wrought from collieries situate in Derbyshire, Warwickshire, Staffordshire, Leicestershire, Nottinghamshire, and Lancashire.

In the foregoing Return it is difficult, if not impossible, to show the precise districts from whence the coal is wrought, as also the amount from each district, as until the commencement of the year 1852 no such account was kept. However, the coals brought by the Grand Junction Canal are principally wrought from collieries situate in the counties of Derby, Warwick, Stafford, Leicester, and Nottingham.

6 April 1853.

J. R. Scott,
Clerk and Registrar of the Coal Market.

No. 3.—AMOUNT of SUPPLY, showing each COAL DISTRICT from whence it is derived, and the Amount from each. Appendix, No. 2.

RAILWAYS, 1831 to 1851.

YEAR.	RAILWAY BY WHICH BROUGHT.	Aggregate Quantity brought by each Railway.	Total Quantity on which Duty was Paid during the Year.
		<i>Tons.</i>	<i>Tons.</i>
1831 to 1842, both inclusive	Nil.	Nil.	Nil.
1843	North-Western	90	90
1844	Nil.	Nil.	Nil.
1845	North-Western	8,377	8,377
1846	North-Western Great Western	7,348 4,350	11,698
1847	North-Western Great Western	13,957 5,379	19,336
1848	North-Western Great Western Eastern Counties South-Eastern	17,881 19,901 56 49	37,887
1849	North-Western South-Eastern	19,487 152	19,639
1850	North-Western South-Eastern Great Northern	44,865 5,286 4,944	55,095
1851	North-Western Great Northern Great Western South-Eastern Eastern Counties	110,163 101,976 25,152 5,319 5,296	247,906

The districts from whence the coal brought by the various railways above-mentioned is wrought cannot be stated, as there are no official documents in the possession of the Corporation of London previous to the year 1852 from which such information can be obtained ; by reference, however, to the subjoined official return for the year 1852, a general idea of the districts of supply may be had.

RAILWAYS, 1852.

GREAT NORTHERN :	<i>Tons. cwt.</i>	GREAT NORTHERN—contd.	<i>Tons. cwt.</i>
Adelaide Tees - - -	26,704 7	Silkstone (Newton, Chambers & Co.'s) - - -	38,364 2
Bell Ing - - -	316 8	Victoria Main (Pease's) - - -	6 3
Butterley House - - -	20 8	West Auckland - - -	152 5
Coke - - -	4,241 16	West Belmont - - -	136 3
Darley Main - - -	3,521 2	West Hartley (Pease's) - - -	27 9
Elsecar - - -	41,772 19	West Riding Hartley - - -	1,845 12
Gawber Hall - - -	782 1	Whitwell - - -	94 6
Hoyland - - -	6,006 2	Whitwood Hartley - - -	2,772 9
Lambton W. E. - - -	127 18	Woodhouse Close - - -	45 7
Leasingthorne - - -	156 2	Worsborough Park - - -	4,572 18
Old Etherley - - -	60 6		
Pease's - - -	751 1		
Pinxton - - -	1,704 2		
St. Helen's - - -	1,057 19		
Screened Slack - - -	31 15		
Silkstone (Charlesworth & Co.'s) - - -	594 18		
" (Clarke's) - - -	19,577 15		
" (Field, Cooper & Co.'s) - - -	40,421 8		
		TOTAL - - -	195,865 0

The coal brought by the Great Northern Railway is wrought from collieries in Yorkshire, Durham, and Derbyshire.

(continued)

No. 3.—AMOUNT OF SUPPLY, &c.—RAILWAYS, 1852—continued.

NORTH-WESTERN:				Tons. cwt.	SOUTH-EASTERN—continued.				Tons. cwt.
Babbington	-	-	-	45 13	Coke	-	-	-	5,556 2
Butterley	-	-	-	24,880 13	Cwm Garnant, &c. (Welch)	-	-	-	12 9
Clay Cross	-	-	-	72,498 14	Hartlepool	-	-	-	102 7
Coke	-	-	-	1,846 12	" Small	-	-	-	8 0
Eastwood	-	-	-	1,079 17	Harvey	-	-	-	3,284 12
Hawkesbury	-	-	-	362 19	" Small	-	-	-	4 7
Hawkesbury, Moira, Tapton, &c.	-	-	-	1,266 1	Hetton	-	-	-	469 5
Ince Hall	-	-	-	33,540 6	" Small	-	-	-	20 2
Pinxton	-	-	-	121 9	Heugh Hall	-	-	-	3 4
Shipley	-	-	-	109 18	Johnstone W. E.	-	-	-	65 17
Snibston	-	-	-	1,172 13	Kelloe	-	-	-	228 18
Staveley	-	-	-	718 9	Lambton Primrose	-	-	-	219 17
Tapton	-	-	-	42 17	Lyons W. E.	-	-	-	10 1
Whitwick	-	-	-	292 1	Marley Hill	-	-	-	80 8
TOTAL				187,978 2	New Tanfield	-	-	-	14 14

The coal brought by the North-Western Railway is wrought from collieries in Lancashire, Derbyshire, Warwickshire, Staffordshire, Leicestershire, and Nottinghamshire.

EASTERN COUNTIES:				Tons. cwt.
Backhouse	-	-	-	221 0
Bagworth	-	-	-	11 10
Black Boy	-	-	-	50 0
Clay Cross	-	-	-	6,536 1
Coke	-	-	-	10 0
Haswell	-	-	-	5 0
Hunwick	-	-	-	75 0
Medomsley	-	-	-	145 0
North Hetton	-	-	-	325 0
Screenings	-	-	-	68 0
Small	-	-	-	41 10
Staveley	-	-	-	20,854 15
Swinton	-	-	-	962 10
Tapton	-	-	-	10 10
TOTAL				28,815 16

The coal brought by the Eastern Counties Railway is wrought from collieries in Durham, Derbyshire, and Leicestershire.

SOUTH-EASTERN:				Tons. cwt.
Anthracite.	-	-	-	63 8
Brown's	-	-	-	3 14
Carr's Hartley	-	-	-	40 9

TOTAL				10,652 9
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The coal brought by the South-Eastern Railway is brought coastwise to the ports of Whitstable, Rochester, Folkestone, and is wrought from collieries in the counties of Northumberland and Durham.

GREAT WESTERN:				Tons. cwt.
Bryndu (Welch)	-	-	-	39 7
Bute	-	-	-	67 8
Coke	-	-	-	3,051 0
Forest (Bilston and Crump)	-	-	-	897 16
Forest of Dean	-	-	-	38 4
Lydney (Forest of Dean)	-	-	-	154 3
Newbridge (Welch)	-	-	-	348 14
TOTAL				4,596 12

The coal brought by the Great Western Railway is wrought from collieries situate in Wales, Gloucestershire, and Somersetshire.

No. 4.—AMOUNT OF SUPPLY, &c.

Appendix, No. 2.

RECAPITULATION.

SEABORNE.		GRAND JUNCTION CANAL.			RAILWAYS.	
YEAR.	Tons.	YEAR.		Tons. cwt.	YEAR.	Tons.
1832	2,139,078	1832	- - - - -	6,905 5	1832	- nil.
1833	2,010,409	1833	- - - - -	4,395 10	1833	- nil.
1834	2,078,685	1834	- - - - -	1,862 0	1834	- nil.
1835	2,298,812	1835	- - - - -	1,004 10	1835	- nil.
1836	2,398,352	1836	- - - - -	1,199 5	1836	- nil.
1837	2,626,997	1837	- - - - -	2,324 0	1837	- nil.
1838	2,581,085	1838	- - - - -	1,686 5	1838	- nil.
1839	2,625,323	1839	- - - - -	12,933 0	1839	- nil.
1840	2,566,899	1840	- - - - -	22,188 10	1840	- nil.
1841	2,909,144	1841	- - - - -	33,594 15	1841	- nil.
1842	2,723,200	1842	- - - - -	31,519 0	1842	- nil.
1843	2,628,520	1843	- - - - -	34,593 15	1843	90
1844	2,490,910	1844	- - - - -	72,255 15	1844	- nil.
1845	3,403,320	1845	- - - - -	60,310 15	1845	8,377
1846	2,953,755	1846	- - - - -	21,872 5	1846	11,698
1847	3,280,420	1847	- - - - -	22,005 0	1847	19,336
1848	3,418,340	1848	- - - - -	19,918 10	1848	37,887
1849	3,339,146	1849	- - - - -	19,222 10	1849	19,639
1850	3,553,304	1850	- - - - -	29,479 0	1850	55,095
1851	3,236,542	1851	- - - - -	23,434 0	1851	247,906
1852	3,330,428	1852	- - - - -	33,800 0	1852	377,907
		Thames (<i>vid</i> Staines)	-	113 0		

6 April 1853.

J. R. Scott,
Clerk and Registrar of the Coal Market.

No. 5.—A RETURN showing the Mode of COLLECTION and Cost of the same.

RETURN as to the Mode of COLLECTING the City's and other Dues on COALS brought within the Port and District of *London*.

SEABORNE.

THE factor, owner, or agent of every vessel bringing coals into the Port of London enters her at the office of the clerk and registrar of the Coal Market, filling up, in duplicate, a form containing particulars of the cargo. This form, being examined and certified by the clerk

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Appendix, No. 2.

clerk and registrar, is then taken by the factor, owner, or agent to the office of the clerk and collector of the coal duties, who receives the duties upon the quantity certified by the clerk and registrar, and gives an acknowledgment for the same, which is returned to the clerk and registrar by the person making the payment.

The total amount of the duties received is paid to the Chamberlain of London daily by the clerk and collector.

RAILWAYS, &c.

The duties on coals brought within the London district by inland conveyance, whether railway, canal, or common roads, are received and accounted for according to a similar system. The coals are, in the first instance, entered at the office of the clerk and registrar, who certifies the quantity upon which the duties are payable. The clerk and collector receives the duties upon the quantity so certified, giving a receipt for the same, and pays the amount of his collection to the Chamberlain of London daily.

Coal Market, }
31 March 1853. }

S. W. M. Russell, Clerk and Collector.

MODE of COLLECTION, so far as the same relates to the Office of Clerk and Registrar of the Coal Market.

SEABORNE.

In all cases of coals intended to be brought coastwise to the Port of London, a certificate, called a fitter's certificate, signed by the fitter or agent of the colliery, is either transmitted by general post, or delivered by the master of the ship to the clerk and registrar of the Coal Market, who thereupon registers the same. This certificate, on being tendered, is examined; and, if approved, a certificate from the clerk and registrar, requiring the payment of the duties, is furnished to the clerk and collector of the coal duties.

The Coal Acts require that the certificates of ships coal-laden should within twenty-four hours be entered at the office of the clerk and registrar of the Coal Market.

By way of checking the importation of seaborne coals, a return from Her Majesty's Customs is made daily to the clerk and registrar of the Coal Market of all coal ships reported at the Bill of Entry Office; this return is made that it may be ascertained if any ships coal-laden have failed to report at the office of clerk and registrar.

An additional check exists in the monthly return that is required by law to be made by the fitter of every colliery to the clerk and registrar of all ships that have, during the preceding month, loaded and sailed for the Port of London.

This check is a most efficient one.

RAILWAYS.

In all cases of coals brought within the limits of the district by railway, a certificate, signed by the secretary or other authorised officer, is delivered at the office of clerk and registrar of the Coal Market, who thereupon (if correct) registers and examines the same; when the duties are payable, a certificate, signed by the clerk and registrar requiring payment, is furnished to the clerk and collector of the coal duties.

The only check, as a means of ascertaining the quantity of coal brought within the limits by any railway that exists, is by the access that the law provides to the books of coal traffic of the various railway companies. This is an available check, and is of great service.

GRAND JUNCTION CANAL.

In all cases of coals coming by this canal, a certificate, signed by the agent of the colliery, is given to the master taking charge of the boat or barge coal-laden, or not being provided with such a certificate, the master of the boat or barge certifies as to the quantity and quality of the coal on board. On the arrival of the barge, &c., at the office for the collection of coal dues on the canal, either one or the other of these certificates is delivered to the collector, who thereupon receives the duty.

The

The certificates abovementioned are forwarded by the general post daily to the clerk and registrar of the Coal Market, who enters the same in the register open to public inspection, and monthly furnishes a certificate for the receipt of the total duties to the clerk and collector of the coal duties.

Appendix, No. 2.

By way of check upon the collector of the duties on the Grand Junction Canal, a return is made monthly to the clerk and registrar of the Coal Market from the office of secretary of the Grand Junction Canal of all barges coal-laden that have, during the preceding month, passed nearer to London than the lock at King's Langley, in the county of Hertford.

6 April 1853.

J. R. Scott,
Clerk and Registrar of the Coal Market.

A RETURN of the Cost of COLLECTION.

	Out of the Duty of 8 d. per Ton.	Out of the City's Duty of 4 d. per Ton.	Out of the Duty of 1 d. per Ton.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
To the salary to the clerk and collector at the Coal Market - - -	307 12 -	153 18 -	38 10 -	500 - -
To ditto - to inspector of coal traffic	123 - -	61 12 -	15 8 -	200 - -
To ditto - to collector on the Grand Junction Canal - - -	49 4 -	24 12 -	6 4 -	80 - -
		TOTAL - - -	£.	780 - -

Chamber of London, Guildhall, }
6 April 1853.

A. Brown, Chamberlain.

No. 6.—A RETURN showing the Statutes and Acts of Parliament by and under which the COAL TAX is levied over the Area extended in 1850.

THERE are no Statutes or Acts of Parliament by and under which any tax on coals brought to London is levied over any extended area in 1850.

An Act of Parliament, 8 & 9 Vict. c. 101, was passed in the year 1845, upon the report of a Select Committee of the House of Commons, which Act had the effect of rendering uniform, as regards distance from London, the points at which the duties were collected, and it is believed that the operation of that Act may have extended in some slight degree the area of taxation at a point near the entrance of the Grand Junction Canal into the London District. In the year 1851, however, the Corporation of London, at the request of various persons and trading companies, and with the concurrence of Her Majesty's Commissioners of Woods, and the coal trade, applied for and obtained the Act 14 & 15 Vict. c. 146, entitled, "An Act to amend the Acts relating to the vend and delivery of coals in London and Westminster, and in certain parts of the adjacent counties, and to allow a drawback on coals conveyed beyond certain limits." The intention in applying for that Act was to afford considerable relief to the coal trade, and to certain consumers of coals, and the operation of the Act has been very largely to contract the limits of the area over which the duties formerly extended, and in no way to extend the area of taxation.

The Acts of Parliament amended or varied by the said Act, are 1 & 2 Will. 4, c. 76; 1 & 2 Vict. c. 101; and 8 & 9 Vict. c. 101.

Chamber of London, Guildhall, }
6 April 1853.

A. Brown,
Chamberlain.

No. 7.—INCOME and EXPENDITURE of the Orphans Fund and the LONDON BRIDGE APPROACHES FUND (to which Funds the Coal Duty of 8d. per Ton has been applied), from the period of the passing of the Act of 1 & 2 Will. 4, c. 76, to the 5th January 1853.

INCOME.

SOURCES OF INCOME.	In the Year ending 5 July 1852.	One Year and a Half from 5 July 1852 to 5 January 1854.	From 5 January 1854 to 5 January 1855.	From 5 January 1855 to 5 January 1856.	From 5 January 1856 to 5 January 1857.	From 5 January 1857 to 5 January 1858.	From 5 January 1858 to 5 January 1859.	From 5 January 1859 to 5 January 1860.	From 5 January 1860 to 5 January 1861.	From 5 January 1861 to 5 January 1862.	From 5 January 1862 to 5 January 1863.
Balances upon the Orphans' Fund carried in the year 1854, to the credit of the London Bridge Approaches Fund	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Duty of 8d. per ton on coals	72,196 10 6½	108,908 15 6	68,005 14 -	79,915 4 2	85,197 18 -	88,703 14 10	85,886 15 4	89,705 11 8	96,232 11 10	89,045 6 -	-
Duty of 4s. 9½d. per ton on wines	3,175 15 -	4,806 16 3½	3,494 7 10½	3,829 2 -	3,407 3 11½	3,856 16 5½	4,071 18 4	4,154 6 2	3,358 4 2	2,965 14 5	-
Contribution out of the estates and revenues of the Corporation of London	11,500 - -	17,250 - -	11,500 - -	11,500 - -	11,500 - -	11,500 - -	11,500 - -	11,500 - -	11,500 - -	11,500 - -	-
Fees on admission to the freedom of London	207 5 -	256 10 -	185 15 -	211 10 -	183 5 -	213 - -	254 5 -	258 15 -	271 - -	210 10 -	-
Fees on binding of apprentices	128 2 6	111 10 -	112 7 6	100 10 -	93 5 -	90 2 6	100 - -	95 - -	85 - -	89 5 -	-
Profits arising from aqueducts	253 9 -	250 3 6	183 9 -	183 9 -	183 9 -	183 9 -	183 9 -	183 9 -	183 9 -	183 9 -	-
Arising from sale of ground in Moorfields	4,135 6 4	2 6 11	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-
One moiety of net proceeds of Farringdon Market	179 6 4	2 6 11	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-
Deduct drawback allowed on coal duty	91,775 14 9	131,586 2 2½	85,882 3 10½	95,749 15 2	100,585 - 11½	104,896 2 9½	101,956 7 8	105,907 1 10	111,640 5 -	104,602 11 4	-
TOTAL INCOME	91,775 14 9	131,586 2 2½	85,882 3 10½	95,749 15 2	100,585 - 11½	104,896 2 9½	101,956 7 8	105,907 1 10	111,640 5 -	104,602 11 4	-

INCOME—continued.

SOURCES OF INCOME.	From 5 January 1843 to 5 January 1844.	From 5 January 1844 to 5 January 1845.	From 5 January 1845 to 5 January 1846.	From 5 January 1846 to 5 January 1847.	From 5 January 1847 to 5 January 1848.	From 5 January 1848 to 5 January 1849.	From 5 January 1849 to 5 January 1850.	From 5 January 1850 to 5 January 1851.	From 5 January 1851 to 5 January 1852.	From 5 January 1852 to 5 January 1853.
Balances upon the Orphans' Fund	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Duty of 8d. per ton on coals	92,765 10 6	112,497 15 11½	100,336 15 1	109,399 13 3	118,441 10 1	110,046 13 8	120,365 5 -	117,606 10 9	123,657 3 11	-
Duty of 4s. 9½d. per ton on wines	2,871 0 1	3,446 12 3	4,120 14 2½	5,039 2 10½	5,327 2 10	5,763 13 6	7,128 5 2	6,620 9 2	5,040 8 8	-
Contribution out of the estates and revenues of the Corporation of London	11,500 - -	11,500 - -	11,500 - -	11,500 - -	11,500 - -	11,500 - -	11,500 - -	11,500 - -	11,500 - -	-
Fees on admission to the freedom of London	236 - -	242 - -	186 15 -	154 15 -	141 15 -	183 10 -	157 - -	160 10 -	171 15 -	-
Fees on binding of apprentices	69 12 6	84 7 6	78 - -	63 - -	55 10 -	44 - -	49 5 -	58 5 -	56 - -	-
Profits arising from aqueducts	190 2 10	192 5 6	181 2 2	141 2 2	183 5 6	257 13 2	102 5 6	179 18 10	192 5 6	-
Arising from sale of ground in Moorfields	- - -	49 2 4	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-
One moiety of net proceeds of Farringdon Market	- - -	68 12 3	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-
Deduct drawback allowed on coal duty	107,632 11 11	128,002 3 6½	116,403 6 5½	126,866 13 3½	135,648 3 5	127,794 9 4	139,392 - 8	136,937 17 3	140,807 13 1	-
TOTAL INCOME	2,814 8 8	3,592 2 -	4,921 16 8	4,069 2 8	4,770 14 -	4,653 5 4	4,158 10 8	6,019 15 4	10,098 - 8	-
	104,818 3 3	124,490 1 6½	112,188 9 9½	122,867 10 7½	139,877 9 5	123,141 4 -	135,143 4 -	180,918 1 11	180,809 12 5	-

EXPENDITURE.

ITEMS OF EXPENDITURE.	In the Year ending 6 July 1892.	From 6 July 1893 to 5 January 1894.	From 6 January 1894 to 5 January 1895.	From 6 January 1895 to 5 January 1896.	From 5 January 1896 to 5 January 1897.	From 5 January 1897 to 5 January 1898.	From 5 January 1898 to 5 January 1899.	From 5 January 1899 to 5 January 1900.	From 5 January 1900 to 5 January 1901.	From 5 January 1901 to 5 January 1902.
Applied towards interest on loan of 95,000 l. (Act 53 Geo. 3, c. 209)	£. s. d. 78 2 -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -
Ditto - 5,000 l. (Act 53 Geo. 3, c. 210)	44 7 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Ditto - 80,000 l. (Act 55 Geo. 3, c. 91)	3,886 11 11	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Ditto - 1,000,000 l. (Act 10 Geo. 4, c. 136)	17,284 18 7	41,568 6 1	37,043 8 2	36,475 16 4	34,781 18 4	32,847 13 1	30,803 19 2	28,363 8 5	25,702 3 5	20,606 13 4
Ditto - 250,000 l. (Act 11 Geo. 4, c. 64)	9,521 - -	14,281 10 -	9,521 - -	9,521 - -	9,521 - -	9,521 - -	9,521 - -	9,521 - -	9,521 - -	9,521 - -
Ditto - 150,000 l. (Act 1 & 2 Vict. c. 100)	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Ditto - 40,000 l. (Act 5 & 6 Vict. c. 101)	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Ditto - 25,000 l. (Act 5 & 6 Vict. c. 101)	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Ditto - 50,000 l. (Act 11 & 12 Vict. c. 124)	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Ditto - 176,000 l. (Act 13 & 14 Vict. c. 103)	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Ditto - 88,000 l. (Act 13 & 14 Vict. c. 103)	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Charges and expenses of management - - -	2,157 - 11	2,116 14 7	1,430 4 2	1,380 11 10	1,437 19 7	1,366 13 9	1,377 13 11	1,357 - 2	1,300 12 1	1,347 4 -
Balance of Orphans' Fund transferred to London Bridge Approaches Fund - - -	1,883 13 10	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
TOTAL Expenditure - - - £.	34,875 14 9	57,981 10 8	47,984 12 4	47,366 8 2	45,740 17 11	43,785 6 10	41,591 13 1	39,484 11 6	41,540 10 -	37,090 17 4
Surplus applied Quarterly in discharge of Debts - - -	50,900 - -	73,624 11 6½	37,987 11 6½	44,763 3 8½	50,008 17 3	56,949 14 1½	63,156 13 8½	60,107 6 2	61,657 7 2	64,321 17 4
£.	91,775 14 9	131,586 2 2½	85,983 3 10½	92,129 11 10½	95,748 16 2	100,665 - 11½	104,746 6 9½	99,651 17 8	103,197 17 2	101,421 14 8

EXPENDITURE--continued.

ITEMS OF EXPENDITURE.	From 5 January 1843 to 5 January 1844.	From 5 January 1844 to 5 January 1845.	From 5 January 1845 to 5 January 1846.	From 5 January 1846 to 5 January 1847.	From 5 January 1847 to 5 January 1848.	From 5 January 1848 to 5 January 1849.	From 5 January 1849 to 5 January 1850.	From 5 January 1850 to 5 January 1851.	From 5 January 1851 to 5 January 1852.	From 5 January 1852 to 5 January 1853.
Applied towards interest, loan of 95,000 l. (Act 53 Geo. 3, c. 209)	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -
Ditto - 5,000 l. (Act 53 Geo. 3, c. 210)	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Ditto - 80,000 l. (Act 55 Geo. 3, c. 91)	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Ditto - 1,000,000 l. (Act 10 Geo. 4, c. 136)	17,287 9 9	15,360 11 3	12,525 13 4	9,074 3 1	5,800 19 7	2,043 3 8	6,777 3 10	2,765 6 1	46 2 10	- - -
Ditto - 250,000 l. (Act 11 Geo. 4, c. 64)	9,521 - -	9,521 - -	9,521 - -	9,521 - -	9,521 - -	9,420 18 9	5,625 - -	5,625 - -	3,814 1 6	534 5 3
Ditto - 150,000 l. (Act 1 & 2 Vict. c. 100)	5,625 - -	5,625 - -	5,625 - -	5,625 - -	5,625 - -	5,625 - -	5,625 - -	5,625 - -	1,600 - -	1,101 4 7
Ditto - 40,000 l. (Act 5 & 6 Vict. c. 101)	- - -	1,418 1 7	1,600 - -	1,600 - -	1,600 - -	1,600 - -	1,600 - -	1,600 - -	875 - -	798 16 7
Ditto - 25,000 l. (Act 5 & 6 Vict. c. 101)	- - -	540 11 7	875 - -	875 - -	875 - -	875 - -	875 - -	875 - -	875 - -	2,500 - -
Ditto - 50,000 l. (Act 11 & 12 Vict. c. 124)	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	3,500 - -
Ditto - 176,000 l. (Act 13 & 14 Vict. c. 103)	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	7,040 - -
Ditto - 88,000 l. (Act 13 & 14 Vict. c. 103)	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	3,080 - -
Charges and expenses of management - - -	1,310 6 9	1,374 1 3	1,450 19 8	1,504 19 6	2,586 5 10	2,186 - 8	2,079 17 3	2,123 - 2	2,076 - 6	2,060 8 2
TOTAL Expenditure - - - £.	34,443 16 6	33,839 5 8	31,606 13 -	28,200 2 7	26,010 5 5	21,750 3 1	18,433 1 8	16,045 4 10	22,090 9 2	17,185 14 7
Surplus applied Quarterly in discharge of Debts - - -	70,374 6 9	67,763 15 -	92,813 8 6½	83,063 7 2½	96,857 5 2½	109,127 6 4	104,706 2 4	119,097 19 2	108,127 12 9	113,373 17 10
£.	104,818 3 3	101,603 - 8	124,420 1 6½	112,163 9 9½	122,867 10 7½	130,877 9 5	123,141 4 -	135,143 4 -	130,218 1 11	130,509 12 5

Chamber of London, Guildhall, 6 April 1853.

A. Brown, Chamberlain.

No. 8.—AN ACCOUNT of MONIES received and paid by the Chamberlain of the City of London, in respect of Rebuilding LONDON BRIDGE, Removing the Old Bridge, and for Improving existing Approaches, and forming new Approaches to the said Bridge, from the 13th February 1824, to the 31st December 1846, in pursuance of the provisions of the several Acts under-mentioned; viz.:

Act 4 Geo. 4, c. 50 - - " An Act for the rebuilding of London Bridge, and for improving and making suitable Approaches thereto."
 Act 7 Geo. 4, c. 40 - - " An Act to authorise the Lords Commissioners of His Majesty's Treasury to advance money out of the Consolidated Fund towards the expenses of rebuilding London Bridge."
 Act 7 & 8 Geo. 4, c. 80. - " An Act to amend and enlarge the Powers of an Act passed in the Fourth Year of the Reign of His present Majesty for the rebuilding of London Bridge, and for improving and making suitable approaches thereto."
 Act 10 Geo. 4, c. 136 - - " An Act for improving the Approaches to London Bridge."
 Act 1 Will. 4, c. 3 - - " An Act for enlarging the Powers of an Act passed in the Tenth Year of the Reign of His late Majesty, for improving the Approaches to London Bridge."
 Act 2 Will. 4, c. 23 - - " An Act to amend several Acts, relating to London Bridge and the Approaches thereto."
 Act 4 Will. 4, c. 13 - - " An Act for extending the Approaches to London Bridge, and amending the Acts relating thereto."
 Act 2 & 3 Vict. c. 107 - - " An Act for further extending the Approaches to London Bridge, and amending the Acts relating thereto."

Dr.

Contributed by the Corporation of London, as Trustees of the Bridge House Estates.

To cash of the wardens or keepers of London Bridge, on account of the surplus rents and profits of the estates called the Bridge House Estates; viz.,

In the Year	1824	-	-	-	-	£.	s.	d.	£.	s.	d.
						25,015	6	6½			
"	1825	-	-	-	-	19,028	3	6½			
"	1826	-	-	-	-	18,459	18	9			
"	1827	-	-	-	-	26,253	13	11½			
"	1828	-	-	-	-	22,971	6	4½			
"	1829 (including 19,622l. 17s. 4d. heretofore paid out of the said estates for the removal of London Bridge Water Works, and repaid to them pursuant to Act 3 Geo. 4, c. 109)	-	-	-	-	42,783	18	- 3½			
In the Year	1830	-	-	-	-	28,160	9	2½			
"	1831	-	-	-	-	30,666	11	10½			
"	1832	-	-	-	-	10,978	6	8			
"	1833 (being balance of surplus rents to 31st December 1832, after payment thereof of 9,531l. 18s. interest on monies advanced from the Consolidated Fund to that date in pursuance of order of Committee, 12th March 1832)	-	-	-	-	5,453	7	8½			
						229,771	2	10			

Note.—From this period the surplus rents and profits of the Bridge House Estates were carried to a separate account, and the interest on monies raised upon them paid thereout in pursuance of Act of Parliament, and order of London Bridge Committee.

Cr.

Cost of Building the New Bridge Abutments and immediate Approaches thereto, 1824 to 1833.

	£.	s.	d.	£.	s.	d.
By amount of original contract (1824) with Messrs. Jolliffe & Banks, for rebuilding London Bridge	-	-	-	426,000	-	-
By amount of further contract for additional width to the Bridge pursuant to the Act of 7 Geo. 4	-	-	-	42,000	-	-
Deductions therefrom in consequence of alteration of Approaches, &c.	-	-	-	468,000	-	-
	-	-	-	24,761	-	-
	-	-	-	443,249	-	-
By amount of extras under the above contract, certified by engineer, in respect of materials supplied and works performed, in relation to dredging gravel and soil around the foundation, and driving sheet piling around the coffer dams of Surrey abutments and first and second piers, after deducting savings in masonry	-	-	-	6,590	12	-
By ditto in respect of the like to the third and fourth piers, and abutments on the City side	-	-	-	7,997	8	11
By ditto in respect of three sets of centres for the first, second, and third arches	-	-	-	13,421	15	6
By ditto in respect of centres for the fourth arch	-	-	-	18,646	1	1
By ditto in respect of making half-tide dam round stairs on the Surrey abutment, forming foundation to widen stairs, &c.	-	-	-	5,275	11	8
	-	-	-	46,831	9	2

To dividends received upon stock purchased with the surplus profits of the said estates prior to the passing of the Act 4 Geo. 4, c. 50; viz.			£.	s.	d.
In the year 1824	-	-	-	8,381	11 3
" 1825	-	-	-	3,062	10 -
" 1826	-	-	-	350	- -
" 1827	-	-	-	175	- -
" 1828	-	-	-	350	- -
" 1829	-	-	-	350	- -
" 1830	-	-	-	677	4 5
			18,346	5	8
To cash by the sale of the stock purchased as above; viz.			£.	s.	d.
In the year 1824	-	-	-	29,560	4 3
" 1825	-	-	-	98,774	16 6
" 1830	-	-	-	14,382	6 5
			142,717	7	2
To cash received (1846) being part produce of two policies of assurance assigned as security for the payment of monies due to the account of the surplus rents, &c. of the Bridge House Estates			£.	s.	d.
			3,483	6	9½
To cash advanced out of the Consolidated Fund on the credit of the said surplus profits of the Bridge House Estates, and pursuant to Act 7 Geo. 4, c. 40; viz.			£.	s.	d.
In the year 1826	-	-	-	120,000	- -
" 1827	-	-	-	120,000	- -
" 1828	-	-	-	16,000	- -
" 1829	-	-	-	100,000	- -
" 1830	-	-	-	75,000	- -
			431,000	-	-
Carried forward			820,318	2	5½
			820,318	2	5½

By amount of sundry bills paid Messrs. Jolliffe & Banks, for extra works in relation to re-building the bridge			£2,070	13	1
By amount of contract, and extras in relation to paving the carriage and footways of the bridge and the immediate approaches			23,893	6	6
By amount of contract and extras in relation to the formation of the immediate approaches to the bridge			57,482	4	7
By expense of covering the arches over Thames-street and Tooley-street with lead			969	-	-
By interest paid Messrs. Jolliffe & Banks upon monies retained under the contracts			15,736	19	6
Alteration and Removal of Old Bridge, 1824 to 1833:					
By amount paid Messrs. Jolliffe & Banks their contract for alteration of the old bridge, for increasing the water way, &c.			30,000	-	-
By amount paid Messrs. Jolliffe & Banks their contract and extras for the removal of the old bridge			5,500	-	-
			35,500	-	-
By Parliamentary expenses incurred in soliciting and obtaining the Act of 4 Geo. 4, c. 50, including the expense of surveys and designs for the new bridge (1826)			4,876	11	-
By Parliamentary expenses paid in the year 1826			500	-	-
Ditto - - - ditto - - - 1827			755	-	10
Ditto - - - ditto - - - 1828			48	16	11
Ditto - - - ditto - - - 1829			4,655	13	-
Ditto - - - ditto - - - 1830			1,122	16	11
Ditto - - - ditto - - - 1831			1,518	17	2
Ditto - - - ditto - - - 1836			30	5	4
Ditto - - - ditto - - - 1839			500	-	-
Ditto - - - ditto - - - 1840			1,566	1	3
By the purchase of freehold, leasehold, and other interests in ground and premises taken for the purpose of forming the approaches as under-mentioned; viz., in High-street, Tooley-street, Montague-cloze, Pepper-alley, White Horse-court, Chequer-court, Chain-gate, Churchyard-passage, St. Saviour's Churchyard, Carter-lane, Boar's Head-place, Frying Pan-alley, Green Dragon-court, Joyner-street, Red Lion-street, Counter-street, Three Crown-court, and the east front of the Town Hall, all in the borough of Southwark; also			15,574	2	5
Carried forward			691,308	15	3
			691,308	15	3

No. 8.—An Account of Monies received and paid by the Chamberlain of the City of London, in respect of Rebuilding London Bridge, &c.—continued.

Contributed by Government with the sanction of Parliament.			Cr.			Brought forward			ground and premises at the north-west foot of London Bridge, Upper Thames-street, Redcross Wharf, Mault's Wharf, Swan-passage, Churchyard-alley, site of Fishmongers' Hall, Great East Cheap, Little East Cheap, Star-court, Fish-steet Hill, Little Tower-street, Idol-lane, St. Mary-at-Hill, Crooked-lane, Miles-lane, Three Tun-alley, Warren-court, Cannon-street, Gracechurch-street, Bell-yard, Martin's-lane, Nicholas-lane, Clement's-lane, Abchurch-street, Sherbourne-lane, Swithin's-lane, Cornhill, Lombard-street, Dove-court, Fox Ordinary-court, Old Post-office Chambers, Mansionhouse-street, Princes-street, Coleman-street, Coleman-street Buildings, London Wall, Lothbury, Tokenhouse-yard, King's Arms-yard, Great Bell-alley, Backer's-court, White's-alley, Great Swan-alley, Crown-court, George-yard, Red Lion-court, Cateaton-street, Milk-ditch, Lad-lane, Threadneedle-street, Basinghall-street, Hounds-and Maiden-lane, in the City of London, viz.:			£. s. d.			£. s. d.		
To amount advanced out of the Consolidated Fund in pursuance of the provisions of the Act 4 Geo. 4, c. 50; viz.			£. s. d.			£. s. d.			£. s. d.			£. s. d.			£. s. d.		
In the year 1824	-	-	820,318 2 5½			-			-			-			2891,306 15 3		
" 1825	-	-	-			-			-			-			-		
" 1826	-	-	-			-			-			-			-		
" 1827	-	-	-			-			-			-			-		
" 1828	-	-	-			-			-			-			-		
" 1829	-	-	-			-			-			-			-		
" 1830	-	-	-			-			-			-			-		
In the year 1831	-	-	-			-			-			-			-		
To amount advanced out of the said fund towards increasing the width of the bridge, pursuant to Act 7 Geo. 4, c. 40			150,000 - -			-			-			-			-		
Amount raised upon the credit of the Fund, called, "the London Bridge Approaches Fund."			42,000 - -			-			-			-			-		
To cash advanced by the Governor and Company of the Bank of England upon the credit of the said fund in pursuance of the Act 10 Geo. 4, c. 136, for improving the approaches to the new bridge, viz.:			100,000 - -			-			-			-			-		
In the year 1829	-	-	-			-			-			-			-		
" 1830	-	-	-			-			-			-			-		
" 1831	-	-	-			-			-			-			-		
" 1832	-	-	-			-			-			-			-		
" 1833	-	-	-			-			-			-			-		
" 1834	-	-	-			-			-			-			-		
Materials, Rents, Surplus Ground, &c., being Returns upon Outlay:			1,000,000 - -			-			-			-			-		

To cash received by the sale of the fixtures and old materials of premises pulled down for forming and improving the approaches; also, for rents of such premises received in respect of the interval between their purchase and the period of their demolition, viz.:		To cash received for rents of surplus building ground remaining after the formation of the streets and improvement of the approaches, up to the period of the sale of such ground, viz.:	
In the year 1824	-	-	-
" 1825	-	-	-
" 1826	-	-	-
" 1827	-	-	-
" 1828	-	-	-
" 1829	-	-	-
" 1830	-	-	-
" 1831	-	-	-
" 1832	-	-	-
" 1833	-	-	-
" 1834	-	-	-
" 1835	-	-	-
" 1836	-	-	-
" 1837	-	-	-
" 1838	-	-	-
" 1840	-	-	-
" 1841	-	-	-
" 1842	-	-	-
" 1843	-	-	-
" 1844	-	-	-
In the year 1846	-	-	-
Total		61,981	3
To cash received for rents of surplus building ground remaining after the formation of the streets and improvement of the approaches, up to the period of the sale of such ground, viz.:		Total	
In the year 1834	-	4,309	4 1/2
" 1835	-	2,252	- 7 1/2
" 1836	-	3,248	15 - 3/4
Total		10,810	- 2 8 1/2
Carried forward		72,792	2 8 1/2
Total		138,773	5 1/2

85,450

2,354,840 7 10

AA

To cash received by the sale of the fixtures and old materials of premises pulled down for forming and improving the approaches; also, for rents of such premises received in respect of the interval between their purchase and the period of their demolition, viz. :

[illegible]

To cash received for rents of surplus building ground remaining after the formation of the streets and improvement of the approaches, up to the period of the sale of such ground, viz.:

In the year 1834	-	-	-	-	-	4,809 4
" 1835	-	-	-	-	-	2,252 - 7
" 1836	-	-	-	-	-	3,248 15 - 3
					Carried forward	10,810 - - 3

Note.—The Bridge House surplus rents hereafter carried to a separate account, and interest paid thereout.

By amount paid for deficiencies of rents, rates, taxes, and tithes caused by removal of property during the formation of the approaches in respect of the several wards and parishes undermentioned; viz., in the parishes of St. Olave and St. Saviour, in the borough of Southwark; the wards of Bridge, Candlewick, Langbourne, Walbrook, Dowgate, Cornhill, Billingsgate, Coleman-street, Broad-street, Vintry, Tower, Cheap, Cripple-gate Within, Queenhithe, and Bassishaw; and the parishes of St. Magnus, St. Margaret, New Fish-street, and St. Michael Crooked-lane, St. Clement Eastcheap, and St. Martin Orgar, St. Leonard Eastcheap, and St. Bennet Gracechurch, St. Mary Woolnoth, and St. Mary Woolchurch-baw; St. Nicholas Acon, St. Mary Abchurch, and St. Lawrence Pounney, St. Michael West, St. Mary-at-Hill, and St. Andrew Hubbard, St. Margaret Pattens, and St. Gabriel Fenchurch, St. Dunstan-in-the-East, St. Margaret Lothbury, and St. Christopher-le-Stocks, St. Stephen Coleman street, St. Michael Queenhithe, St. James Garlickhithe, Allhallows Lombard-street, St. Swithin, St. Mary Somerset, St. Lawrence Jewry, St. Michael Bassishaw, St. Michael Woodstreet, and St. Mary Staining, St. Botolph Aldgate, and St. Ann's Aldersgate, in the city of London, viz :

[illegible]

Carried forward - - - £.

13,517	1	2	2,354,840	7	10
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0.49.	1843	-	-	-	-	-	30,137	-	-	529,690	15	6	1842	-	-	-	-	-	-	742	5	-	49,204	2	9
	"	-	-	-	-	-	19,716	4	10				"	1843	-	-	-	-	-	363	-	-			
	"	-	-	-	-	-	12,090	-	-				"	1844	-	-	-	-	-	1,789	17	8			
	"	-	-	-	-	-	6,514	-	-				"	1845	-	-	-	-	-	250	1	10			
	"	-	-	-	-	-	379	-	-				"	1846	-	-	-	-	-	355	3	-			
	"	-	-	-	-	-		-	-				"	1847	-	-	-	-	-	127	10	-			
	"	-	-	-	-	-		-	-				"	1848	-	-	-	-	-	61	3	-			
	To cash received for interest on the above purchase monies from the day of sale to the time of completion of the respective purchases, viz.:										529,690	15	6	By conveyancing in respect of property purchased, law charges, cost on disputed claims and on verdicts in favour of claimants, and in respect of reinvestments of property, including stamp duty and other expenses connected with loans raised; viz.											
	In the year 1834	-	-	-	-	-	211	13	8				In the year 1824	-	-	-	-	-	-	560	15	6			
	"	-	-	-	-	-	725	15	2				"	1825	-	-	-	-	-	1,468	5	8			
	"	-	-	-	-	-	1,396	3	2				"	1826	-	-	-	-	-	2,547	1	10			
	"	-	-	-	-	-	80	15	6				"	1827	-	-	-	-	-	1,629	9	6			
	"	-	-	-	-	-	987	-	11½				"	1828	-	-	-	-	-	878	12	7			
	"	-	-	-	-	-	715	14	0				"	1829	-	-	-	-	-	4,011	12	1			
	"	-	-	-	-	-	84	15	11				"	1830	-	-	-	-	-	14,125	13	4			
	"	-	-	-	-	-	158	13	11				"	1831	-	-	-	-	-	6,287	5	7			
	"	-	-	-	-	-	211	19	10				"	1832	-	-	-	-	-	5,216	18	-			
	"	-	-	-	-	-	182	1	7				"	1833	-	-	-	-	-	10,783	11	1			
	"	-	-	-	-	-		-	-				"	1834	-	-	-	-	-	11,829	-	9			
	"	-	-	-	-	-		-	-				"	1835	-	-	-	-	-	7,832	12	-			
	"	-	-	-	-	-		-	-				"	1836	-	-	-	-	-	6,428	2	7			
	"	-	-	-	-	-		-	-				"	1837	-	-	-	-	-	1,709	13	5			
	"	-	-	-	-	-		-	-				"	1838	-	-	-	-	-	1,879	1	9			
	To cash received in reimbursement of the cost of building vaults for houses erected in the line of the approaches; viz.										4,764	14	5½	"	1839	-	-	-	-	-	592	16	6		
	In the year 1836, Moorgate-street	-	-	-	-	-	2,797	18	7				"	1840	-	-	-	-	-	5,957	1	6			
	"	-	-	-	-	-	210	7	-				"	1841	-	-	-	-	-	8,583	14	9			
	"	-	-	-	-	-	156	9	-				"	1842	-	-	-	-	-	2,489	9	3			
	"	-	-	-	-	-	720	13	5				"	1843	-	-	-	-	-	3,790	15	10			
	1836. To cash received being the produce of stock purchased under the provisions of the Act 1 Will. 4, c. 3, and sold upon the completion of a rectory house in the parish of St. Magnus the Martyr	-	-	-	-	-		-	-				"	1844	-	-	-	-	-	4,017	-	4			
	1839. To cash received in reimbursement of expenses incurred at the request of the Universal Life Assurance Society	-	-	-	-	-		-	-				"	1845	-	-	-	-	-	1,350	8	3			
	1847. To cash of the Mercers' Company, reimbursement in respect of premises in Cateaton-street and Lad-lane	-	-	-	-	-		-	-				"	1846	-	-	-	-	-	1,856	14	2			
		-	-	-	-	-		-	-				"	1847	-	-	-	-	-	312	2	11			
		-	-	-	-	-		-	-				"	1848	-	-	-	-	-	298	18	9			
		-	-	-	-	-		-	-				"	1849	-	-	-	-	-	688	8	-			
		-	-	-	-	-		-	-				"	1850	-	-	-	-	-	216	19	8			
		-	-	-	-	-		-	-				"	1852	-	-	-	-	-	27	9	2			
		-	-	-	-	-		-	-				By incidental charges and expenses, including disbursements of clerk of the works, printing, lithography, insurance, receipt stamps, interest on temporary advances, allowance to committee, and sundry petty charges; viz.:												
	In the year 1824	-	-	-	-	-		-	-				In the year 1824	-	-	-	-	-	-	328	2	6			
	"	-	-	-	-	-		-	-				"	1825	-	-	-	-	-	2,877	10	6			
		-	-	-	-	-		-	-				Carried forward												
		-	-	-	-	-		-	-						-	-	-	-	-	3,205	13	-			
		-	-	-	-	-		-	-						-	-	-	-	-			2,563	124	9	8½

AN ACCOUNT of Monies received and paid by the Chamberlain of the City of London, in respect of Rebuilding London Bridge, &c.—continued.

Dr.	Cr.	£. s. d.			£. s. d.		
		£.	s.	d.	£.	s.	d.
In the year 1837	Brought forward	10,810	-	4	2,074,299	2	8½
" 1838	-	2,521	5	7½	-	-	-
" 1839	-	2,586	7	7½	-	-	-
" 1840	-	2,767	3	-	-	-	-
" 1841	-	873	-	6	-	-	-
" 1842	-	2,908	-	7	-	-	-
" 1843	-	1,488	15	-	-	-	-
" 1844	-	1,303	15	-	-	-	-
" 1845	-	1,020	10	-	-	-	-
" 1846	-	414	15	-	-	-	-
" 1847	-	290	10	-	-	-	-
" 1848	-	231	-	-	-	-	-
" 1849	-	365	10	-	-	-	-
" 1850	-	196	-	-	-	-	-
" 1851	-	133	13	4	-	-	-
" 1852	-	146	-	-	-	-	-
		126	-	-			
To cash received by the sale of the rents of surplus ground remaining after the formation of the streets and improvement of the approaches, and of the reversions of the rack rents of the property erected thereon after the expiration of the building leases, viz.:		26,382			5		
In the year 1834	-	95,913	18	1	-	-	-
" 1835	-	116,587	13	4	-	-	-
" 1836	-	55,030	16	-	-	-	-
" 1837	-	38,156	18	8	-	-	-
" 1838	-	90,926	12	1	-	-	-
" 1839	-	24,184	12	6	-	-	-
" 1840	-	3,000	-	-	-	-	-
" 1841	-	28,824	-	-	-	-	-
" 1842	-	9,220	-	-	-	-	-
By salaries, allowances, &c. to engineers, architects, surveyors, for valuations, and to officers and clerks employed in the execution of the works and in carrying the Acts of Parliament into effect; viz.		52,320			19		
In the year 1824	-	2,020	14	-	-	-	-
" 1825	-	2,248	-	-	-	-	-
" 1826	-	2,864	4	-	-	-	-
" 1827	-	2,539	5	6	-	-	-
" 1828	-	2,202	16	6	-	-	-
" 1829	-	2,275	4	6	-	-	-
" 1830	-	4,312	4	2	-	-	-
" 1831	-	7,163	12	-	-	-	-
" 1832	-	6,084	12	11	-	-	-
" 1833	-	2,799	6	2	-	-	-
" 1834	-	1,400	4	6	-	-	-
" 1835	-	3,022	14	6	-	-	-
" 1836	-	1,940	5	-	-	-	-
" 1837	-	1,793	4	-	-	-	-
" 1838	-	756	19	6	-	-	-
" 1839	-	736	15	-	-	-	-
" 1840	-	736	15	-	-	-	-
" 1841	-	668	5	-	-	-	-

To cash received by the sale of the rents of surplus ground remaining after the formation of the streets and improvement of the approaches, and of the reversions of the rack rents of the property erected thereon after the expiration of the building leases, viz.:

0.49.	1843	-	-	-	-	-	30,137	-	-	529,690	15	6	1842	-	-	-	-	-	-	742	5	-	49,204	2	9	
	"	-	-	-	-	-	19,716	4	10				"	1843	-	-	-	-	-	368	-	-				
	"	-	-	-	-	-	12,090	-	-				"	1844	-	-	-	-	-	1,789	17	8				
	"	-	-	-	-	-	6,514	-	-				"	1845	-	-	-	-	-	250	1	10				
	"	-	-	-	-	-	379	-	-				"	1846	-	-	-	-	-	355	3	-				
	"	-	-	-	-	-		-	-				"	1847	-	-	-	-	-	127	10	-				
	"	-	-	-	-	-		-	-				"	1848	-	-	-	-	-	61	3	-				
	To cash received for interest on the above purchase monies from the day of sale to the time of completion of the respective purchases, viz.:										529,690	15	6	By conveyancing in respect of property purchased, law charges, cost on disputed claims and on verdicts in favour of claimants, and in respect of reinvestments of property, including stamp duty and other expenses connected with loans raised; viz.												
	In the year 1834										211	13	8	In the year 1824										580	15	6
	"	-	-	-	-	-	726	15	2				"	1825	-	-	-	-	-	1,468	5	8				
	"	-	-	-	-	-	1,396	3	2				"	1826	-	-	-	-	-	2,547	1	10				
	"	-	-	-	-	-	80	15	6				"	1827	-	-	-	-	-	1,629	9	6				
	"	-	-	-	-	-	987	-	11½				"	1828	-	-	-	-	-	878	12	7				
	"	-	-	-	-	-	715	14	9				"	1829	-	-	-	-	-	4,011	12	1				
	"	-	-	-	-	-	84	15	11				"	1830	-	-	-	-	-	14,125	13	4				
	"	-	-	-	-	-	158	13	11				"	1831	-	-	-	-	-	6,287	5	7				
	"	-	-	-	-	-	211	19	10				"	1832	-	-	-	-	-	5,216	18	-				
	"	-	-	-	-	-	182	1	7				"	1833	-	-	-	-	-	10,783	11	1				
	"	-	-	-	-	-		-	-				"	1834	-	-	-	-	-	11,329	-	9				
	"	-	-	-	-	-		-	-				"	1835	-	-	-	-	-	7,832	12	-				
	"	-	-	-	-	-		-	-				"	1836	-	-	-	-	-	6,428	2	7				
	"	-	-	-	-	-		-	-				"	1837	-	-	-	-	-	1,709	18	5				
	"	-	-	-	-	-		-	-				"	1838	-	-	-	-	-	1,879	1	9				
	To cash received in reimbursement of the cost of building vaults for houses erected in the line of the approaches; viz.										4,754	14	5½	"	1839	-	-	-	-	-	592	16	6			
	In the year 1836, Moorgate-street										2,797	18	7	"	1840	-	-	-	-	-	5,957	1	6			
	"	-	-	-	-	-	210	7	-				"	1841	-	-	-	-	-	8,583	14	9				
	"	-	-	-	-	-	156	9	-				"	1842	-	-	-	-	-	2,489	9	3				
	"	-	-	-	-	-	720	13	5				"	1843	-	-	-	-	-	3,790	15	10				
	1836. To cash received being the produce of stock purchased under the provisions of the Act 1 Will. 4, c. 3, and sold upon the completion of a rectory house in the parish of St. Magnus the Martyr -	-	-	-	-	-		-	-				"	1844	-	-	-	-	-	4,017	-	4				
	1839. To cash received in reimbursement of expenses incurred at the request of the Universal Life Assurance Society -	-	-	-	-	-		-	-				"	1845	-	-	-	-	-	1,350	8	3				
	1847. To cash of the Mercers' Company, reimbursement in respect of premises in Cateaton-street and Lad-lane -	-	-	-	-	-		-	-				"	1846	-	-	-	-	-	1,856	14	2				
		-	-	-	-	-		-	-				"	1847	-	-	-	-	-	312	2	11				
		-	-	-	-	-		-	-				"	1848	-	-	-	-	-	296	18	9				
		-	-	-	-	-		-	-				"	1849	-	-	-	-	-	668	8	-				
		-	-	-	-	-		-	-				"	1850	-	-	-	-	-	216	19	8				
		-	-	-	-	-		-	-				"	1852	-	-	-	-	-	27	9	2				
		-	-	-	-	-		-	-				By incidental charges and expenses, including disbursements of clerk of the works, printing, lithography, insurance, receipt stamps, interest on temporary advances, allowance to committee, and sundry petty charges; viz.:											106,758	19	9
		-	-	-	-	-		-	-				In the year 1824											328	2	6
		-	-	-	-	-		-	-				"	1825	-	-	-	-	-	2,877	10	6				
		-	-	-	-	-		-	-				Carried forward											3,205	13	-
		-	-	-	-	-		-	-															2,563	124	9 8½

No. 8.—AN ACCOUNT of Monies Received and Paid by the Chamberlain of the City of London in respect of Rebuilding London Bridge, &c.—continued.

Dr.		Cr.	£.	s.	d.	£.	s.	d.
	Brought forward - - - £.		2,664,161	7	3½	12,849	7	11
Balance overpaid by the Chamberlain on the 31st December 1852 - - -			1,338	8	11½	1,651	11	5
						50	-	-
						1,000	-	-
						195	13	2
						3,942	19	9
						183	10	1
						362	-	-
								20,235 2 4
								3,093 6 11
						3,481	-	-
						3,576	1	5
						2,233	8	5
						2,638	7	1
						158	19	7
								5,030 15 1
								2,665,494 16 2½
								£.

Chamber of London, Guildhall, 6 April 1853.

A. Brown, Chamberlain.

No. 9.—A RETURN of the GROUND RENTS, to whom Paid; LEASES GRANTED; Amount of Ground Rents sold, and to what Purpose applied, whether in Liquidation of Debt, or otherwise; from the Year 1832 to the Year 1852, both inclusive.

NAME OF LESSEE.	PREMISES WHERE SITUATE.	Term Granted.	GROUND RENT.	Amount of Rent received.	Amount for which Ground Rent and Reversions sold.	Years' Purchase obtained.	To whom Rents and Purchase-monies paid; To what Purposes applied.
		Years.	£. s. d.	£. s. d.	£. s. d.		
J. Humphery - -	Wellington-street, South- wark - - -	80	120 - -	210 - -	3,615 - -	30 ½	The rents and purchase-monies in all cases have been paid to the Chamberlain of London, and applied by him to the purposes of the various Acts of Parliament authorising and directing the improvements. See detail of the receipt of rents and purchase-monies, in account hereunto annexed, No. 8.
Ditto - - -	Ditto, ditto - - -	80	120 - -	210 - -	3,600 - -	30	
P. Humphery - -	Ditto, ditto - - -	80	42 - -	73 10 -	1,265 5 -	30 ½	
R. Ash - - -	Ditto, ditto - - -	80	52 10 -	65 12 6	1,417 10 -	27	
H. Weston and another	Ditto, ditto - - -	80	81 2 6	81 2 6	2,281 12 10	28 ½	
T. Callaway - -	Ditto, ditto - - -	80	58 5 -	72 16 3	1,638 5 7	28 ½	
W. Knott - - -	Ditto, ditto - - -	80	75 - -	75 - -	2,109 7 6	28 ½	
W. Baigent - -	Ditto, ditto - - -	80	43 10 -	54 7 6	1,261 10 -	29	
V. Chadwick - -	Ditto, ditto - - -	80	54 15 -	54 15 -	1,587 15 -	29	
T. Callaway - -	Ditto, ditto - - -	80	60 - -	75 - -	1,687 10 -	28 ½	
V. Chadwick - -	Ditto, ditto - - -	80	54 15 -	54 15 -	1,587 15 -	29	
T. Callaway - -	Ditto, ditto - - -	80	43 10 -	54 7 6	1,223 8 9	28 ½	
R. Rowley - - -	Ditto, ditto - - -	80	51 5 -	64 1 3	1,441 8 1	28 ½	
H. B. Clark - -	Ditto, ditto - - -	80	58 - -	72 10 -	1,631 5 -	28 ½	
Miles Burkitt - -	Ditto, ditto - - -	80	100 - -	125 - -	2,812 10 -	28 ½	
T. Wallis - - -	Ditto, ditto - - -	80	60 - -	90 - -	1,807 10 -	30 ½	
A. Chapman - -	Ditto, ditto - - -	80	1,618 - -	2,748 4 4	40,850 - -	25 ½ nearly	
J. Scovell and others -	Duke-street, ditto - -	80	110 - -	187 10 -	3,313 15 -	30 ½	
Ditto - - -	Ditto, ditto - - -	80	25 - -	6 5 -	753 2 6	30 ½	
Ditto - - -	Ditto, ditto - - -	80	25 - -	6 5 -	753 2 6	30 ½	
W. Chadwick - -	Ditto, ditto - - -	80	25 - -	43 15 -	726 - -	29 nearly	
Ditto - - -	Tooley-street, ditto -	80	15 - -	3 15 -	450 - -	30 "	
Ditto - - -	A wharf, &c., Wellington- street, ditto - - -	80	409 10 -	102 7 6	12,200 - -	29 ½ "	
Ditto - - -	Tooley-street, ditto -	80	9 - -	4 10 -	270 - -	30	
G. F. Finden - -	High-street, ditto - -	80	34 - -	34 - -	956 5 -	28 ½	
W. Chadwick - -	Duke-street, ditto - -	80	37 - -	9 5 -	1,110 - -	30	
J. Constable - -	High-street, ditto - -	80	150 - -	175 - -	4,068 15 -	27 ½	
W. Chadwick - -	Ditto, ditto - - -	80	60 - -	75 - -	1,687 10 -	28 ½	
Ditto - - -	Counter-street (Warehouse), ditto - - -	80	140 - -	230 - -	2,397 10 -	17 ½	
Ditto - - -	High-street, ditto - -	80	33 17 3	42 6 6 ½	952 7 7	28 ½ nearly	
Ditto - - -	Ditto, ditto - - -	80	36 - -	45 - -	1,012 10 -	28 ½	
Miles Burkitt - -	York-street, ditto - -	80	40 - -	73 6 8	1,000 - -	25	
W. Chadwick - -	High-street, ditto - -	80	36 10 -	45 12 6	1,026 11 3	28 ½	
Ditto - - -	Ditto, ditto - - -	80	48 4 -	60 5 -	1,440 - -	30 nearly	
Ditto - - -	Ditto, ditto - - -	80	50 - -	62 10 -	1,500 - -	30	
Ditto - - -	Counter-street, Southwark	80	31 8 9	39 5 11 ½	538 7 4	17 ½	
Ditto - - -	High-street, ditto - -	80	24 - -	30 - -	675 - -	28 ½	
Ditto - - -	Ditto, ditto - - -	80	19 16 -	34 13 -	594 - -	30	
J. Humphery - -	Wellington-street, ditto -	80	75 - -	131 5 -	2,306 5 -	30 ½	
Ditto - - -	Tooley-street, ditto - -	80	100 - -	125 - -	3,150 - -	31 ½	
Ditto - - -	Duke-street, ditto - -	80	30 - -	37 10 -	903 15 -	30 ½	
Ditto - - -	Ditto, ditto - - -	80	50 - -	62 10 -	1,506 5 -	30 ½	
Ditto - - -	Ditto, ditto - - -	80	30 - -	52 10 -	915 - -	30 ½	
Ditto - - -	Ditto, ditto - - -	80	30 - -	52 10 -	915 - -	30 ½	
Ditto - - -	Ditto, ditto - - -	80	30 - -	52 10 -	915 - -	30 ½	

APPENDIX TO REPORT FROM THE

NAME OF LESSEE.	PREMISES WHERE SITUATE.	Term Granted.	GROUND RENT.	Amount of Rent received.	Amount for which Ground Rent and Reversions sold.	Years' Purchase obtained.	To whom Rents and Purchase-mones paid; To what Purposes applied.
		<i>Years.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>		
J. Humphery - -	Duke-street, Southwark -	80	30 - -	52 10 -	915 - - -	30 $\frac{1}{2}$	The rents and purchase-mones in all cases have been paid to the Chamberlain of London, and applied by him to the purposes of the various Acts of Parliament authorising and directing the improvements. See detail of the receipt of rents and purchase-mones in Account hereunto annexed, No. 8.
Ditto - - -	Ditto, ditto - - -	80	17 10 -	30 12 6	525 - - -	30	
Ditto - - -	Wellington-street (Arches) ditto - - -	61	156 - -	156 - - -	3,000 - - -	19 $\frac{1}{2}$ nearly	
W. Chadwick - -	Ditto, ditto - - -	61	28 - -	35 - - -	539 - - -	19 $\frac{1}{2}$ nearly	
J. Mossop - - -	High-street, ditto - -	80	17 - -	25 10 -	476 - - -	28	
T. Russell - - -	Ditto, ditto - - -	80	40 - -	70 - - -	1,200 - - -	30	
W. Chadwick - -	Ditto, ditto - - -	80	36 11 -	45 13 9	1,027 19 4	28 $\frac{1}{2}$	
J. Humphery - -	Wellington-street, ditto -	80	136 10 -	443 12 6	4,095 - - -	30	
W. Chadwick - -	Duke-street, ditto - -	80	27 - -	94 10 -	817 - - -	30 $\frac{1}{2}$	
Ditto - - -	High-street, ditto - -	80	50 18 10	203 15 4	1,540 - - -	30 $\frac{1}{2}$ nearly	
W. Holcombe - -	Duke-street, ditto - -	80	27 - -	- - -	675 - - -	25	
Samuel Robertson -	King William-street, City	79	64 15 -	113 6 3	1,950 11 10	30 $\frac{1}{2}$	
G. Davidson - -	Ditto, ditto - - -	80	96 - -	96 - - -	3,264 - - -	34	
W. Curling and others	Ditto, ditto - - -	80	40 - -	40 - - -	1,125 - - -	28 $\frac{1}{2}$	
J. Matthew - - -	Ditto, ditto - - -	80	45 - -	45 - - -	1,305 - - -	29	
W. Chadwick - -	Ditto, ditto - - -	80	33 - -	33 - - -	957 - - -	29	
Ditto - - -	Ditto, ditto - - -	80	35 - -	35 - - -	1,015 - - -	29	
Ditto - - -	Ditto, ditto - - -	80	38 - -	38 - - -	1,102 - - -	29	
O. Stone and others -	Ditto, ditto - - -	80	53 15 -	26 17 6	1,558 15 -	29	
W. Chadwick - -	Ditto, ditto - - -	80	16 - -	16 - - -	464 - - -	29	
Ditto - - -	Ditto, ditto - - -	80	33 - -	33 - - -	957 - - -	29	
Ditto - - -	Ditto, ditto - - -	80	20 - -	20 - - -	580 - - -	29	
S. Ponder - - -	Ditto, ditto - - -	80	66 10 -	49 17 6	1,928 10 -	29	
S. Baker - - -	Arthur-street, ditto -	80	37 - -	18 10 -	1,017 10 -	27 $\frac{1}{2}$	
Ditto - - -	Ditto, ditto - - -	80	37 - -	18 10 -	1,017 10 -	27 $\frac{1}{2}$	
Ditto - - -	Ditto, ditto - - -	80	37 - -	18 10 -	1,017 10 -	27 $\frac{1}{2}$	
Ditto - - -	Ditto, ditto - - -	80	40 - -	20 - - -	1,100 - - -	27 $\frac{1}{2}$	
Ditto - - -	Fish-street Hill - -	80	20 - -	10 - - -	550 - - -	27 $\frac{1}{2}$	
Ditto - - -	Ditto, ditto - - -	80	20 - -	10 - - -	550 - - -	27 $\frac{1}{2}$	
Ditto - - -	Ditto, ditto - - -	80	35 16 3	17 18 1 $\frac{1}{2}$	984 16 10	27 $\frac{1}{2}$	
Ditto - - -	King William-street, ditto	80	90 - -	45 - - -	2,430 - - -	27	
Ditto - - -	Ditto, ditto - - -	80	55 - -	27 10 -	1,485 - - -	27	
Ditto - - -	Ditto, ditto - - -	60	52 - -	26 - - -	1,430 - - -	27	
Ditto - - -	Ditto, ditto - - -	80	52 - -	26 - - -	1,430 - - -	27	
Ditto - - -	Ditto, ditto - - -	80	52 - -	26 - - -	1,430 - - -	27	
Ditto - - -	Ditto, ditto - - -	80	52 - -	26 - - -	1,430 - - -	27	
Ditto - - -	Ditto, ditto - - -	80	52 - -	26 - - -	1,430 - - -	27	
Ditto - - -	Ditto, ditto - - -	80	62 - -	13 - - -	1,705 - - -	27	
Ditto - - -	Ditto, ditto - - -	80	96 - -	48 - - -	3,264 - - -	34	
S. Fossick and another	Ditto, ditto - - -	80	54 - -	40 10 -	1,836 - - -	34	
Wm. Chadwick - -	Ditto, ditto - - -	80	50 - -	50 - - -	1,450 - - -	29	
J. Albert - - -	Ditto, ditto - - -	80	76 - -	38 - - -	2,090 - - -	27 $\frac{1}{2}$	
J. Foord - - -	Ditto, ditto - - -	80	64 - -	27 - - -	1,836 - - -	34	
Wm. Chadwick - -	Ditto, ditto - - -	80	10 - -	10 - - -	290 - - -	29	
G. Deane and another	Ditto, ditto - - -	80	131 - -	120 - - -	3,684 7 6	28 $\frac{1}{2}$	
C. Webb - - -	Ditto, ditto - - -	80	85 - -	127 10 -	2,550 - - -	30	
J. G. Wrench - - -	Ditto, ditto - - -	80	106 - -	212 - - -	3,286 - - -	31	
Wm. Sewell and another	Ditto, ditto - - -	80	49 - -	85 15 -	1,476 2 6	30 $\frac{1}{2}$	
Wm. Chadwick - -	Ditto, ditto - - -	80	60 - -	45 - - -	1,807 10 -	30 $\frac{1}{2}$	
Ditto - - -	Ditto, ditto - - -	80	36 - -	27 - - -	1,084 10 -	30 $\frac{1}{2}$	
J. Locke - - -	Arthur-street, ditto -	80	25 - -	6 5 -	800 - - -	32	

NAME OF LESSEE.	PREMISES, WHERE SITUATE.	Term Granted.	GROUND RENT.	Amount of Rent received.	Amount for which Ground Rent and Reversions sold.	Years' Purchase obtained.	To whom Rents and Purchase-moneys paid; To what Purposes applied.
		<i>Years.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>		
O. Stone and another -	Arthur-street, City - -	80	68 - -	34 - -	2,048 10 -	30 $\frac{1}{2}$	The rents and purchase-moneys in all cases have been paid to the Chamberlain of London, and applied by him to the purposes of the various Acts of Parliament authorising and directing the improvements. See detail of the receipt of rents and purchase-moneys, in account hereunto annexed, No. 8.
Wm. Chadwick - -	King William-street, ditto	80	37 - -	27 15 -	1,114 12 6	30 $\frac{1}{2}$	
J. G. Cope and others	Arthur-street, ditto - -	80	8 - -	6 - -	248 - -	31	
Sir C. Price, bart. -	King William-street, ditto	80	130 - -	- Nil -	4,046 5 -	31 $\frac{1}{2}$	
J. and W. Wild - -	Arthur-street, ditto - -	80	17 - -	17 - -	510 - -	30	
Wm. Bennett - -	King William-street, ditto	80	25 - -	12 10 -	750 - -	30	
Ditto - - -	Ditto, ditto - - -	80	30 - -	15 - -	900 - -	30	
Ditto - - -	Ditto, ditto - - -	80	50 - -	25 - -	1,500 - -	30	
J. Hudson - - -	Ditto, ditto - - -	80	90 - -	45 - -	2,700 - -	30	
Ditto - - -	Ditto, ditto - - -	80	77 - -	38 10 -	2,310 - -	30	
Ditto - - -	Ditto, ditto - - -	80	60 - -	30 - -	1,800 - -	30	
Ditto - - -	Ditto, ditto - - -	80	45 - -	22 10 -	1,350 - -	30	
Ditto - - -	Ditto, ditto - - -	80	25 - -	12 10 -	750 - -	30	
H. Paynter - - -	Ditto, ditto - - -	80	40 - -	20 - -	1,200 - -	30	
Ditto - - -	Ditto, ditto - - -	80	39 8 -	19 14 -	1,182 - -	30	
Ditto - - -	Ditto, ditto - - -	80	65 - -	32 10 -	1,950 - -	30	
J. M. Evans - - -	Arthur-street, ditto - -	80	16 - -	12 - -	482 - -	30 $\frac{1}{2}$	
Ditto - - -	King William-street, ditto	80	50 - -	50 - -	3,795 15 -	30 $\frac{1}{2}$	
Ditto - - -	Ditto, ditto - - -	80	76 - -	76 - -			
D. Green - - -	Ditto, ditto - - -	80	95 13 4	287 - -	2,925 - -	30 $\frac{1}{2}$ nearly	
L. South - - -	Ditto, ditto - - -	80	35 16 3	9 3 1 $\frac{1}{2}$	1,074 7 6	30	
Ditto - - -	Ditto, ditto - - -	80	50 - -	12 10 -	1,500 - -	30	
Ditto - - -	Ditto, ditto - - -	80	45 - -	11 5 -	1,350 - -	30	
B. Atkinson - - -	Ditto, ditto - - -	80	60 - -	30 - -	1,800 - -	30	
J. Humphery - - -	Ditto, ditto - - -	80	43 14 -	21 17 -	1,311 - -	30	
Wm. Chadwick - -	Adelaide-place, &c., ditto -	80	60 - -	75 - -	1,830 - -	30 $\frac{1}{2}$	
Ditto - - -	Ditto, ditto - - -	80	60 - -	75 - -	1,830 - -	30 $\frac{1}{2}$	
Ditto - - -	Ditto, ditto - - -	80	300 - -	375 - -	9,600 - -	32	
S. South - - -	King William-street, ditto	80	45 - -	11 5 -	1,350 - -	30	
J. Lart - - -	Gresham-street, ditto -	79	40 - -	10 - -	1,320 - -	33	
L. South - - -	King William-street, ditto	80	25 - -	18 15 -	726 - -	29 nearly	
J. Lart - - -	Gresham-street, ditto -	79	303 - -	75 15 -	9,300 - -	30 $\frac{1}{2}$	
J. Hudson - - -	Arthur-street, ditto - -	80	24 10 -	24 10 -	715 - -	29 $\frac{1}{2}$	
Abel Smith and others	Mansion House-place, &c., ditto - - -	80	80 - -	- - -	2,400 - -	30	
J. Hudson - - -	Arthur-street West - -	80	71 4 6	71 4 6	2,140 - -	30 nearly	
Fishmongers' Company	Upper Thames-street, City	80	26 - -	- Nil -	2,000 - -	20 $\frac{1}{2}$ nearly	
Ditto - - -	Ditto, ditto - - -	80	70 - -	- Nil -			
J. Barlow - - -	King William-street, ditto	80	50 - -	37 10 -	1,510 - -	30 $\frac{1}{2}$ nearly	
Ditto - - -	Ditto, ditto - - -	80	30 - -	15 - -	902 - -	30 nearly	
B. Shaw - - -	Ditto, ditto - - -	80	41 10 -	41 10 -	1,245 - -	30	
Ditto - - -	Ditto, ditto - - -	80	44 10 -	44 10 -	1,340 - -	30 nearly	
J. Skinner - - -	Moorgate-street, ditto -	80	18 - -	Nil -	5,300 - -	33 $\frac{1}{2}$	
Ditto - - -	Ditto, ditto - - -	80	16 - -				
Ditto - - -	Ditto, ditto - - -	80	16 - -				
Ditto - - -	Ditto, ditto - - -	80	30 - -				
Ditto - - -	Ditto, ditto - - -	80	34 - -				
Ditto - - -	Ditto, ditto - - -	80	46 - -				
C. R. Howard - - -	King William-street, ditto	80	10 - -	- Nil -	300 - -	30	
J. J. Tanner - - -	Ditto, ditto - - -	80	48 - -	24 - -	1,445 - -	30 nearly	
E. Ronalds - - -	Thames-street, ditto (a vault) - - -	-	30 - -	300 - -	500 - -	16 $\frac{1}{2}$	
W. L. Grace, leased to Simpson - - -	Little East Cheap, City -	80	36 - -	109 1 -	1,940 8 -	30 $\frac{1}{2}$ nearly	
W. Chadwick - - -	Ditto, ditto - - -	80	9 - -	6 15 -			
Ditto - - -	Ditto, ditto - - -	80	9 - -	6 15 -			
Ditto - - -	Ditto, ditto - - -	80	9 - -	6 15 -			
Wm. Walford - - -	Swan Alley, ditto (counting-house) - - -	21 $\frac{1}{2}$	15 - -	22 10 -	- - -	- - -	
W. Webster - - -	Coleman-street, ditto -	-	130 - -	357 10 -	1,700 - -	13 nearly	

NAME OF LESSEE.	PREMISES WHERE SITUATE.	Term Granted.	GROUND RENT.	Amount of Rent received.	Amount for which Ground Rent and Reversions sold.	Years' Purchase obtained.	To whom Rents and Purchase-monies paid; To what Purposes applied.
		Years.	£ s. d.	£ s. d.	£ s. d.		
R. Hawkins - -	London Wall, City - -	21	80 - -	170 - -	- - -	- - -	
John Hawke - -	Lad-lane, ditto - -	80	122 - -	Nil - -	3,775 - -	31 nearly	
Wm. Chadwick - -	Arthur-street, ditto - -	80	30 - -	67 10 -	930 - -	31	
J. Hawke - -	Lad-lane, ditto - -	80	103 - -	Nil - -	3,200 - -	31 nearly	
J. Lloyd - -	King William-street, ditto	80	50 - -	125 - -	1,512 10 -	30 ½	
J. Hudson - -	Lothbury, ditto - -	80	205 - -	Nil - -	14,241 4 10	* 35 ½ nearly	* This sum includes interest on purchase-money.
W. Bailey - -	Ditto, ditto - -	80	195 - -	- - -	- - -	- - -	
J. Lloyd - -	King William-street, ditto	80	73 6 4	183 5 10	2,217 16 7	30 ½	
H. A. Merewether - -	Cateaton-street, ditto	79	180 - -	Nil - -	5,760 - -	32	
W. Bailey - -	King William-street, ditto	80	94 17 -	260 16 9	2,987 15 6	30 ½	
W. B. Gurney - -	Moorgate-street, ditto - -	79	105 - -	Nil - -	1,500 - -	14 ½ nearly	
W. Chadwick - -	King William-street, ditto	80	45 - -	123 15 -	1,383 15 -	30 ½	
J. Bazendale & another	Lad-lane, ditto - -	79	200 - -	Nil - -	6,466 - -	32 ½ nearly	
W. Chadwick - -	King William-street, ditto	80	50 - -	112 10 -	1,537 10 -	30 ½	
W. Tite - -	Cateaton-street, ditto - -	79	126 - -	1,228 10 -	379 - -	† 30 nearly	† Deposit only, paid within the time of this account.
W. Chadwick - -	King William-street, ditto	80	35 - -	78 15 -	1,076 5 -	30 ½	
London Life Association	Ditto, ditto - -	80	163 7 6	285 18 1 ½	5,228 - -	32	
J. J. Skilbeck - -	Upper Thames-street, ditto	80	14 - -	Nil - -	420 - -	30	
J. G. Cope - -	Arthur-street, ditto - -	80	12 12 -	9 9 -	404 - -	32 nearly	
J. Walters - -	King-street, ditto - -	80	120 - -	330 - -	3,840 - -	32	
Sir John Key, Bart. - -	King William-street, ditto	80	35 - -	Nil - -	1,050 - -	30	
G. Knott - -	Upper Thames-street, ditto	21	300 - -	750 - -	6,000 - -	20	
H. Cheape and others	Little East Cheap, ditto -	80	3 8 -	Nil - -	102 - -	30	
J. Hudson - -	Moorgate-street, ditto - -	80	20 - -	95 - -	640 - -	32	
Ditto - -	Ditto, ditto - -	80	165 - -	Nil - -	3,500 - -	21 ½ nearly	
S. Merry - -	Arthur-street, West, ditto	80	10 - -	Nil - -	300 - -	30	
J. J. Tanner - -	King William-street, ditto	80	88 5 10	242 16 - ½	2,648 15 -	30	
W. Chadwick - -	Adelaide-place (Arches), ditto	60	60 - -	545 - -	1,080 - -	18	
Ditto - -	King William-street, ditto	60	95 - -	525 - -	1,710 - -	18	
J. Smith and others - -	Lombard-street, ditto - -	80	500 - -	Nil - -	15,000 - -	30	
J. Hudson - -	King William-street, ditto	80	228 - -	513 - -	7,182 - -	31 ½	
Fishmongers' Company	Adelaide-place (Arches), ditto	60	75 - -	787 10 -	1,300 - -	17 ½	The rents and purchase-monies in all cases have been paid to the Chamberlain of London, and applied by him to the purposes of the various Acts of Parliament authorising and directing the improvements.
J. Hudson - -	King William-street, ditto	80	140 - -	315 - -	4,410 - -	31 ½	
H. Johnson - -	Moorgate-street, ditto - -	80	45 - -	22 10 -	1,417 10 -	31 ½	
Ditto - -	Ditto, ditto - -	80	31 - -	15 10 -	976 10 -	31 ½	
W. Crawshaw - -	Upper Thames-street, ditto	80	105 - -	262 10 -	3,164 - -	30 ½ nearly	
T. Haynes and others - -	Moorgate-street, ditto - -	80	37 10 -	18 15 -	1,205 - -	32 ½	
J. Hudson - -	Ditto, ditto - -	80	150 - -	600 - -	4,800 - -	32	
E. Good - -	Ditto, ditto - -	80	30 - -	15 - -	965 - -	32 ½ nearly	
Fishmongers' Company	Upper Thames-street, ditto	80	86 - -	Nil - -	1,715 17 9	20	See detail of the receipt of rents and purchase-monies, in account hereunto annexed, No. 8.
Innholders' Company - -	Moorgate-street, ditto - -	80	35 - -	Nil - -	1,120 - -	32	
J. J. Tanner - -	Ditto, ditto - -	79	35 - -	140 - -	- - -	- - -	
Ditto - -	Ditto, ditto - -	79	50 - -	200 - -	5,750 - -	31 ½ nearly	
Ditto - -	Ditto, ditto - -	79	35 - -	140 - -	- - -	- - -	
Ditto - -	Ditto, ditto - -	79	62 - -	248 - -	- - -	- - -	
H. Paynter - -	Ditto, ditto - -	80	25 - -	Nil - -	775 - -	31	
J. Taylor - -	Ditto, ditto - -	79	50 - -	Nil - -	1,575 - -	31 ½	
W. Chadwick - -	Ditto, ditto - -	79	40 - -	Nil - -	1,260 - -	31 ½	
T. B. Simpson - -	Little East Cheap, ditto -	79	40 - -	10 - -	1,120 - -	28	
W. Webster - -	Moorgate-street, ditto - -	80	42 - -	31 10 -	1,302 - -	31	
D. Allan - -	Lothbury, ditto - -	79	104 - -	286 - -	3,250 - -	31 ½	
W. Webster - -	Moorgate-street, ditto - -	80	42 - -	31 10 -	1,270 10 -	30 ½	
J. Paynter - -	Ditto, ditto - -	79	125 15 -	Nil - -	4,024 - -	32	
Ditto - -	Ditto, ditto - -	79	33 - -	24 15 -	- - -	- - -	
Ditto - -	Ditto, ditto - -	79	34 - -	25 10 -	3,226 - -	32 ½ nearly	
Ditto - -	Ditto, ditto - -	79	33 - -	24 15 -	- - -	- - -	
Ditto - -	Lothbury, ditto - -	79	115 - -	Nil - -	3,672 10 9	32 nearly	
R. Palliser - -	Moorgate-street, ditto - -	79	52 10 -	26 5 -	1,640 12 6	31 ½	
T. Haynes and others - -	Ditto, ditto - -	79	40 - -	160 - -	2,560 - -	32	
Ditto - -	Ditto, ditto - -	79	40 - -	160 - -	- - -	- - -	
J. Paynter - -	Ditto, ditto - -	79	23 - -	17 5 -	- - -	- - -	
Ditto - -	Ditto, ditto - -	79	23 - -	17 5 -	- - -	- - -	
Ditto - -	Ditto, ditto - -	79	23 - -	17 5 -	- - -	- - -	
Ditto - -	Ditto, ditto - -	79	22 13 9	17 - 3 ½	4,709 11 -	30 ½	
G. & J. Turner - -	Ditto, ditto - -	79	32 - -	24 - -	- - -	- - -	
Ditto - -	Ditto, ditto - -	79	32 - -	24 - -	- - -	- - -	
G. T. Nicholson - -	King William-street, ditto	80	162 - -	Nil - -	4,283 18 8	26 ½ nearly	
W. M. Christy - -	Gracechurch-street, ditto -	79	100 - -	Nil - -	3,200 - -	32	
J. Chappell - -	Lombard-street, ditto - -	37 ½	105 - -	945 - -	- - -	- - -	† £ 2,300, the purchase money for this ground rent, carried to account under Act 5 & 6 Vict. c. 101, the powers of the former Act having expired.
W. D. Hebden and another - -	Moorgate-street, ditto - -	79	140 - -	840 - -	4,281 - -	30 ½ nearly	
R. A. Riddell - -	Ditto, ditto - -	79	140 - -	80 - -	- - -	- - -	
Ditto - -	Ditto, ditto - -	79	160 - -	270 - -	11,622 - -	32	
Ditto - -	Ditto, ditto - -	79	63 3 9	126 7 6	- - -	- - -	
J. Paynter - -	Ditto, ditto - -	79	76 - 10	57 - 7 ½	2,300 5 -	30 ½	
L. Taverner - -	Ditto, ditto - -	79	60 - -	Nil - -	1,860 - -	- - -	

NAME OF LESSEE.	PREMISES WHERE SITUATE.	Term Granted.	GROUND RENT.	Amount of Rent Received.	Amount for which Ground Rent and Reversions Sold.	Years' Purchase obtained.	To whom Rents and Purchase-monies paid. To what Purposes applied.
		<i>Years.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>		
T. Piper - - -	Fish-street Hill, City -	80	25 - -	162 10 -	750 - -	30	
J. Frodsham - -	Gracechurch-street, ditto -	80	37 - -	9 5 -	1,119 5 -	30 ½	
W. Curling and others	Fish-street Hill, Chapel, do.	80	120 - -	420 - -	3,360 - -	28	
Great Western Railway	Princes-street, ditto -	80	17 - -	12 15 -	500 - -	29 ½ nearly	
J. Wilson - - -	Moorgate-street, ditto -	79	130 - -	- - -	4,160 - -	32	
L. A. Burton - -	Gracechurch-street, ditto -	80	45 - -	101 5 -	7,625 - -	30 ½	
Ditto - - -	Ditto, ditto - - -	80	45 - -	101 5 -			
Ditto - - -	Ditto, ditto - - -	80	60 - -	135 - -			
Ditto - - -	Ditto, ditto - - -	80	100 - -	225 - -			
J. Paynter - - -	Moorgate-street, ditto -	80	22 - -	60 10 -	1,815 - -	30 ½	
Ditto - - -	Ditto, ditto - - -	80	38 - -	104 10 -			
Ditto - - -	Ditto, ditto - - -	79	50 - -	- - -	1,600 - -	32	
Ditto - - -	Ditto, ditto - - -	79	29 2 -	116 8 -	2,780 - -	32 ¾ nearly	
Ditto - - -	Ditto, ditto - - -	79	28 - -	112 - -			
Ditto - - -	Ditto, ditto - - -	79	28 - -	112 - -			
W. Chadwick - -	Little East Cheap, ditto -	80	9 17 6	9 17 6	318 10 -	32 ½ nearly	
Ditto - - -	Ditto, ditto - - -	80	12 - -	12 - -	387 - -	32 ½	
Ditto - - -	Ditto, ditto - - -	80	12 - -	12 - -	387 - -	- - -	
Ditto - - -	Ditto, ditto - - -	80	12 - -	12 - -	387 - -	- - -	
T. Haynes and others	Moorgate-street, ditto -	79	30 - -	127 10 -	1,725 - -	30	
Ditto - - -	Ditto, ditto - - -	79	27 10 -	110 - -			
Ditto - - -	Coleman-street, ditto -	79	15 - -	63 15 -	450 - -	30	
Ditto - - -	Moorgate-street, ditto -	79	35 - -	148 15 -	1,060 - -	30 ½ nearly	
Drapers' Company -	Arthur-street West, ditto	80	20 - -	- - -	600 - -	30	
W. Chadwick - -	Little East Cheap, ditto -	80	12 - -	27 - -	387 - -	32 ½	
H. Paynter - - -	Moorgate-street, ditto -	79	25 - -	Nil - -	775 - -	31	
W. Chadwick - -	Little East Cheap, ditto -	80	12 - -	27 - -	387 - -	32 ½	
W. Hunter - - -	Moorgate-street, ditto -	79	112 - -	Nil - -	3,472 - -	31	
W. Chadwick - -	Little East Cheap, ditto -	80	12 - -	27 - -	387 - -	32 ½	
Ditto - - -	Ditto, ditto - - -	80	12 - -	27 - -	387 - -	32 ½	
Ditto - - -	Ditto, ditto - - -	80	12 - -	27 - -	387 - -	32 ½	
J. Lewis - - -	Arthur-street, ditto - -	80	5 - -	- - -	150 - -	30	
T. Piper - - -	Little East Cheap, ditto -	80	20 - -	20 - -	605 - -	30 ½	
Sir H. Willcock & others	King William-street, ditto	80	80 - -	100 - -	2,475 - -	31 nearly	
W. Chadwick - -	Little Tower-street, ditto -	79	33 10 -	75 7 6	1,006 - -	30	
Ditto - - -	Ditto, ditto - - -	79	22 - -	49 10 -	709 10 -	32 ½	
Ditto - - -	Ditto, ditto - - -	79	27 - -	60 15 -	811 - -	30 nearly	
Ditto - - -	Ditto, ditto - - -	79	27 - -	60 15 -	870 15 -	32 ½	
Ditto - - -	Ditto, ditto - - -	79	27 - -	60 15 -	811 - -	30 nearly	
Ditto - - -	Ditto, ditto - - -	79	18 - -	40 10 -	580 10 -	32 ½	
Ditto - - -	Ditto, ditto - - -	79	15 - -	33 15 -	483 15 -	32 ½	
Ditto - - -	Little East Cheap, ditto -	79	24 - -	132 - -	720 - -	30	
Ditto - - -	Ditto, ditto - - -	79	13 - -	29 5 -	763 7 6	31	
Ditto - - -	Ditto, ditto - - -	79	11 12 6	26 3 1 ½			
H. Rowles - - -	Lombard-street - - -	80	140 - -	- - -	4,200 - -	30	
W. Chadwick - -	Upper Thames-street - -	80	17 - -	187 - -	544 - -	32	
Ditto - - -	Ditto - - -	80	20 - -	97 13 4	Unsold.	- - -	
Ditto - - -	Ditto - - -	80	15 - -	- - -	- ditto.	- - -	
Ann Smith - - -	Fish-street Hill - - -	- -	2 2 -	10 10 -	- ditto.	- - -	
Ground purchased by agreement in respect of which no ground rent was created.							
London and Greenwich Railway - - -	Duke-street, Southwark -	- -	- - -	- - -	11,150 - -	- - -	
London and Birmingham Railway - - -	King William-street - -	- -	- - -	- - -	4,444 - 6	- - -	
TOTALS - - £.				26,382 5 8 ½	529,680 15 6		

The rents and purchase monies in all cases have been paid to the Chamberlain of London, and applied by him to the purposes of the various Acts of Parliament authorising and directing the improvements.

See detail of the receipt of rents and purchase monies, in account hereunto annexed, No. 8.

Chamber of London, Guildhall, }
7 April 1853. }

A. Brown, Chamberlain.

No. 10.—A RETURN of the RECEIPT and EXPENDITURE for Improving the SITE of the ROYAL EXCHANGE and the AVENUES adjoining thereto, in pursuance of the Acts 1 & 2 Vict., c. 100, and 5 & 6 Vict., c. 101, from 6 July 1839 to 31 December 1852.

Cr.

Dr.

	£.	s.	d.	£.	s.	d.
To Cash of the Governor and Company of the Bank of England, being the sum authorised to be raised by the Act 1 & 2 Vict., c. 100, viz.:						
In the year 1839	-	-	-	-	-	-
" 1840	-	-	-	-	-	-
" 1841	-	-	-	-	-	-
" 1842	-	-	-	-	-	-
" 1843	-	-	-	-	-	-
" 1844	-	-	-	-	-	-
	75,000	-	-	45,973	1	8
	75,000	-	-	105,712	16	3
	75,000	-	-	6,852	12	-
	75,000	-	-	872	-	10
	75,000	-	-	53,652	18	-
	150,000	-	-	213,063	8	9
To Cash of ditto, being the sum authorised to be raised by the Act 5 & 6 Vict., c. 101, s. 37, viz.:						
In the year 1844	-	-	-	-	-	-
	-	-	-	1,333	11	-
	-	-	-	5,630	12	6
	-	-	-	768	12	6
	-	-	-	43	19	10
	-	-	-	323	10	2
	-	-	-	1,280	18	8
	-	-	-	450	14	-
	-	-	-	395	9	6
	-	-	-	47	-	-
	-	-	-	19	11	10
	-	-	-	10,294	-	-
To Amount contributed by the Corporation of London towards completing the improvements, the amount provided by Parliament having proved insufficient for the purpose:						
In the year 1844	-	-	-	-	-	-
" 1846	-	-	-	-	-	-
" 1847	-	-	-	-	-	-
" 1848	-	-	-	-	-	-
" 1849	-	-	-	-	-	-
" 1850	-	-	-	-	-	-
	15,000	-	-	2,088	15	8
	8,337	17	4½	750	-	-
	8,337	17	4½	605	12	4
	8,337	17	4½	3,394	8	-
To Amount transferred from the London Bridge Approaches Account towards the purchase of premises in Thread-needle-street, viz.:						
In the year 1841	-	-	-	-	-	-
" 1842	-	-	-	-	-	-
" 1843	-	-	-	-	-	-
" 1844	-	-	-	-	-	-
" 1845	-	-	-	-	-	-
" 1846	-	-	-	-	-	-
" 1847	-	-	-	-	-	-
" 1848	-	-	-	-	-	-
" 1849	-	-	-	-	-	-
" 1850	-	-	-	-	-	-
	500	-	-	300	-	-
	500	-	-	278	1	6
	500	-	-	380	11	-
	500	-	-	535	19	-
	500	-	-	34	3	-
	500	-	-	673	10	8
	500	-	-	2,202	5	2
To Cash received by the sale of Surplus Building Ground, remaining after the completion of Improvements, viz.:						
In the year 1841	-	-	-	-	-	-
" 1842	-	-	-	-	-	-
" 1843	-	-	-	-	-	-
" 1844	-	-	-	-	-	-
" 1845	-	-	-	-	-	-
" 1846	-	-	-	-	-	-
" 1847	-	-	-	-	-	-
" 1848	-	-	-	-	-	-
" 1849	-	-	-	-	-	-
" 1850	-	-	-	-	-	-
	5,600	-	-	568	19	6
	317	3	10	520	16	1½
	7,904	7	7	619	13	11
	7,904	7	7	614	13	1½
	7,904	7	7	576	17	10
	18,721	11	6	576	17	10

c. To Cash received by the sale of old materials, fixtures, and for rents, viz.:	In the year 1839	-	-	-	-	-	-	-	-	1846	-	-	-	-	-	-	-	199 10 3½	3,147 7 10½
	" 1840	-	-	-	-	-	-	-	-	1846	-	-	-	-	-	-	-	4 11 -	
	" 1841	-	-	-	-	-	-	-	-	1846	-	-	-	-	-	-	-	4 11 -	
	" 1843	-	-	-	-	-	-	-	-	1847	-	-	-	-	-	-	-	4 11 -	
	" 1844	-	-	-	-	-	-	-	-	1848	-	-	-	-	-	-	-	4 11 -	
To an incidental receipt		-	-	-	-	-	-	-	-	1849	-	-	-	-	-	-	-	4 11 -	654 13 7
		-	-	-	-	-	-	-	-	1850	-	-	-	-	-	-	-	11 12 8	
		-	-	-	-	-	-	-	-	1851	-	-	-	-	-	-	-	4 11 -	
		-	-	-	-	-	-	-	-	1852	-	-	-	-	-	-	-	12 10 5	
		-	-	-	-	-	-	-	-										
By artificers' bills for work done in respect of the said avenues, viz.:																			
In the year 1840																			
" 1841																			132 7 9
" 1842																			305 18 6
" 1843																			111 14 6
" 1844																			4 17 -
" 1846																			11 16 2
By interest on temporary advances of monies in aid of the fund, viz.:																			87 19 8
In the year 1842																			
" 1843																			417 12 6
" 1844																			584 17 10
By incidental charges and expenses, viz.:																			379 2 3
In the year 1839																			
" 1840																			170 15 8
" 1841																			150 - -
" 1842																			151 1 -
" 1843																			101 5 -
" 1844																			150 - -
" 1846																			153 2 6
" 1847																			164 6 -
By incidental charges and expenses, viz.:																			50 - -
In the year 1839																			
" 1840																			1,000 10 2
" 1841																			
" 1842																			235,219 0 1½
" 1843																			
" 1844																			100 9 9
Balance in hand on the 31st December 1852																			£. 235,409 15 10½

(signed) A. Brown.
Chamberlain.Chamber of London, Guildhall, }
6 April 1853.

No. 11.—A RETURN of the INCOME and EXPENDITURE in relation to IMPROVEMENTS authorised by the Act 5 & 6 Vict., c. 101, Schedule 1.

<i>Dr.</i>			<i>Cr.</i>		
	£.	s. d.		£.	s. d.
To Cash by the sale of Surplus Ground remaining after the formation of the Streets - - - -	37,626	10 1	By the Purchase of Freehold, Leasehold, and other Interests in Ground and Buildings for the purposes of the said Acts - - - - -	45,128	1 11
To Amount contributed by the Corporation of London in aid of the Improvements, the funds provided by Parliament having proved insufficient - -	15,240	4 6	By Law Charges, Costs in disputed Claims, &c. - - -	4,505	1 -
To Costs incurred in connexion with the purchase of Property - - - - -	36	13 9	By deficiencies of Rates, Taxes, &c. - - -	87	10 4
To the Sale of old Materials - - - - -	998	4 5	By Surveyor's Charges for valuing Property, &c. - -	53	8 6
			By Compensation to Evening Lecturer, Parish Clerk, and others, for loss of Fees, &c., by the pulling down of Saint Bennett Fink Church - - -	470	- -
			By Expenses in connexion with the pulling down of the Church of Saint Bennett Fink, and removal of the Bodies, &c. - - - - -	968	15 6
			By Sundry and Miscellaneous Expenses - - -	24	1 -
				51,236	18 3
			Balance in hand on the 31st December 1852 -	2,664	14 6
£.	53,901	12 9	£.	53,901	12 9

Chamber of London, Guildhall, }
6 April 1853.

A. Brown, Chamberlain.

No. 12.—A RETURN of the INCOME and EXPENDITURE in pursuance of Act 5 & 6 Vict., c. 101, so far as relates to Money authorised to be received towards making a NEW STREET from Farringdon Street to Clerkenwell Green.

<i>Dr.</i>			<i>Cr.</i>		
	£.	s. d.		£.	s. d.
To Cash of the Governor and Company of the Bank of England, the Sum authorised to be raised -	25,000	- -	By Cash to the Commissioners named in and appointed by an Act passed in the 4th year of Her Majesty's reign, intituled, "An Act for opening a Street to Clerkenwell Green, in the County of Middlesex, in continuation of the New Street from Farringdon Street, in the City of London," pursuant to the Act 5th & 6th Vict. c. 101, under the sanction of the Lords Commissioners of Her Majesty's Treasury, towards the expense of completing the said Street from Farringdon Street towards Clerkenwell Green - - - - -	25,000	- -
				25,000	- -
£.	25,000	- -	£.	25,000	- -

Chamber of London, Guildhall, }
6 April 1853.

A. Brown, Chamberlain.

No. 13.—A RETURN of the INCOME and EXPENDITURE in respect of IMPROVEMENTS authorised to be effected in pursuance of the Acts of Parliament, 13 & 14 Vict., c. 103, and 14 & 15 Vict., c. , enabling the Mayor and Commonalty and Citizens of the City of London to complete the IMPROVEMENTS authorised to be made by the CLERKENWELL IMPROVEMENT COMMISSIONERS, from the passing of the first-mentioned Act to 31 December 1852.

<i>Dr.</i>			<i>Cr.</i>		
	£.	s. d.		£.	s. d.
To Balance from the late Clerkenwell Commissioners		2 4 1	By discharge of Mortgages of the late Clerkenwell Improvement Commissioners, with Interest - -	37,470	19 5
To Loan raised under Act 13 & 14 Vict. c. 103 -	88,000	- -	By purchase of Securities - - - - -	84,968	- 6
To Sale of Securities - - - - -	84,401	19 6	By purchase of Ground - - - - -	29,527	16 11
To Interest on Monies invested - - - - -	3,100	16 6	By Law Charges, Costs, &c. - - - - -	2,079	5 9
To Sale of Old Materials - - - - -	500	- -	By Rents and Deficiencies of Rates, Taxes, &c. -	2,594	6 5
To Rents received - - - - -	108	10 7	By Surveys and Valuations of Premises - - -	1,881	19 6
To incidental Receipt - - - - -	16	18 -	By Salaries and Allowances - - - - -	513	10 -
			By Cost of Repairing and Shoring Premises - -	715	19 6
			By incidental Expenses - - - - -	69	6 6
£.	176,130	8 8		159,821	4 6
			Balance in hand on the 31st December 1852 -	16,309	4 2
			£.	176,130	8 8

Chamber of London, Guildhall, }
6 April 1853.

A. Brown, Chamberlain.

No. 14.—RETURNS of INCOME and EXPENDITURE in each Year to the 31st December 1852, in relation to the MARKET established for the sale of Coals, and for regulating the Vend and Delivery of Coals within the Cities of London and Westminster, and in certain parts of the Counties of Middlesex, Surrey, Kent, and Essex, in aid of which purposes the Coal Duty of One Penny per Ton was applied until the close of the Year 1845.

INCOME.

ITEMS OF INCOME.	1832.	1833.	1834.	1835.	1836.	1837.	1838.	1839.	1840.	1841.	1842.
To balance of dues payable under Act 47 Geo. 3, c. 68 - - -	£. s. d. 990 12 8½	£. s. d. 8,499 3 9½	£. s. d. 8,531 16 11	£. s. d. 9,598 7 8½	£. s. d. 10,015 6 1½	£. s. d. 10,508 12 2	£. s. d. 11,024 13 8½	£. s. d. 10,728 14 6	£. s. d. 11,113 3 4½	£. s. d. 12,142 2 5½	£. s. d. 11,199 17 2
To amount of the duty of one penny per ton on coals - - -	8,922 5 10	628 12 6	622 17 -	629 3 -	620 9 9	607 6 -	603 15 6	582 15 6	573 6 9	597 14 -	573 7 6
To amount of rents of offices at Coal Market - - -	609 15 6	-	-	-	-	-	-	-	-	-	-
To dividends on Government securities purchased - - -	-	306 3 5	706 17 6	579 8 4	884 - 2	1,047 7 10	1,245 10 11	1,479 2 6	1,743 10 4	2,015 17 1	2,484 8 5
To cash by sale of securities - - -	-	-	-	-	-	-	-	-	-	-	-
To the sale of old materials - - -	-	-	-	-	-	-	-	-	-	-	-
To rents of surplus ground - - -	-	12 10 -	-	-	-	-	165 7 6	-	-	-	-
To casual receipts - - -	-	-	-	-	-	-	-	-	-	-	-
To temporary loan - - -	-	-	-	-	-	-	-	-	-	-	-
To repayment of loan from Coal-whippers' Fund - - -	-	-	-	-	-	-	-	-	-	-	-
To amount contributed by Corporation towards maintaining the fund - - -	-	-	-	-	-	-	-	-	-	-	-
Deduct drawback of duty on coals exported pursuant to Act 1 & 2 Vict., cap. 101 - - -	10,522 14 -½	9,446 9 8½	9,861 11 5	10,806 19 -½	11,519 16 -½	12,263 6 -	13,039 7 7½	12,790 12 6	13,430 - 5½	14,755 13 6½	14,257 13 1
TOTAL Net Income - - - £.	10,522 14 -½	9,446 9 8½	9,861 11 5	10,806 19 -½	11,519 16 -½	12,263 6 -	13,028 8 1½	12,502 11 3	13,091 7 4½	14,458 1 -½	13,860 1 -

INCOME—continued.

ITEMS OF INCOME.	1843.	1844.	1845.	1846.	1847.	1848.	1849.	1850.	1851.	1852.
To balance of dues payable under Act 47 Geo. 3, c. 69 - - -	£. s. d. 11,521 14 9½	£. s. d. 10,749 17 -½	£. s. d. 14,421 13 4	£. s. d. 3 6 9	£. s. d. 395 11 6	£. s. d. 456 - 6	£. s. d. 279 13 6	£. s. d. 802 14 6	£. s. d. 1,420 14 -	£. s. d. 1,516 6 6
To amount of the duty of one penny per ton on coals - - -	-	-	-	-	-	-	-	-	-	-
To amount of rents of offices at Coal Market - - -	584 10 9	583 16 6	572 5 3	750 15 -	395 11 6	456 - 6	658 17 5	92 15 10	-	152 19 7
To dividends on Government securities purchased - - -	2,762 18 -	3,894 11 4	3,247 - 6	3,485 4 10	3,050 3 4	1,760 7 3	23,052 18 -	5,705 8 9	-	-
To cash by sale of securities - - -	-	-	-	-	37,213 7 2	43,466 1 8	-	-	-	-
To the sale of old materials - - -	-	-	-	-	1,000 - -	-	202 19 6	-	59 15 4	-
To rents of surplus ground and premises - - -	-	-	-	-	159 14 8	8 - 4	-	-	524 5 -	1,679 6 6
To casual receipts - - -	-	-	-	-	201 15 4	-	-	-	-	-
To temporary loan - - -	-	-	-	-	10,000 - -	-	-	-	1,000 - -	-
To repayment of loan from Coal-whippers' Fund - - -	-	-	-	-	-	-	-	-	-	-
To amount contributed by Corporation towards maintaining the fund - - -	-	-	-	-	-	-	-	-	-	20,000 - -
Deduct drawback of duty on coals exported pursuant to Act 1 & 2 Vict. cap. 101 - - -	14,869 3 6½	15,228 4 10½	18,240 19 1	-	-	-	-	-	-	-
TOTAL Net Income - - - £.	14,517 7 5½	14,923 3 10½	17,793 3 10	4,239 6 7	52,020 12 -	45,690 9 9	24,194 8 5	6,600 19 1	3,004 14 4	23,348 12 7

(continued)

RETURNS OF INCOME AND EXPENDITURE IN EACH YEAR TO THE 31st DECEMBER 1852—continued.

EXPENDITURE.											
ITEMS OF EXPENDITURE.	1832.	1833.	1834.	1835.	1836.	1837.	1838.	1839.	1840.	1841.	1842.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Parliamentary expenses in relation to the inquiries into the state of the coal trade, (Sessions 1829, 1830, 1836, 1838, and 1845), and in obtaining Acts 1 & 2 Will. 4, 1 & 2 Victoria, &c.	- - -	2,966 1 7	194 1 10	- - -	385 12 1	520 13 3	744 10 1	- - -	183 16 5	- - -	- - -
By compensation allowances to the land coal miners of the City of London, on the abolition of their offices, paid under Orders of the Lords Commissioners of Her Majesty's Treasury, pursuant to Act of Parliament -	1,502 3 3	1,861 9 5	1,560 2 4	1,491 1 -	1,447 10 9	1,516 18 3	1,390 3 8	1,292 17 -	1,242 16 10	1,175 12 10	944 10 -
By the like to the said meters for Westminster, under the said Orders -	1,797 15 1	1,326 10 -	1,272 15 -	1,395 10 -	1,367 - -	1,311 10 -	1,179 8 6	1,123 5 -	1,133 - -	1,103 4 7	1,064 5 8
By the like to the said meters for Middlesex, Essex, &c., under the said Orders -	988 2 8	678 9 -	710 18 -	623 18 -	675 12 -	411 12 3	483 4 -	289 15 1	281 - 5	259 7 -	259 7 -
By the like to late clerks at the Coal Market, under said Orders -	277 10 -	370 - -	370 - -	370 - -	370 - -	370 - -	370 - -	370 - -	370 - -	370 - -	370 - -
By salaries to clerk and collector at the Coal Market, clerk and registrar, beadies, and others employed in the execution of the Acts -	1,230 8 6	1,351 15 -	1,286 15 -	1,286 15 -	1,286 15 -	1,281 11 11	1,271 7 -	1,271 7 -	1,549 1 6	1,380 9 6	1,596 7 4
By repairs and alterations at the Coal Market -	596 1 -	131 12 6	136 6 10	90 18 -	62 1 8	615 1 7	15 15 6	118 13 -	69 5 -	79 4 -	107 4 -
By rates, taxes, stationery, printing, insurance, legal expenses incurred in enforcing the provisions of the Acts, and other incidental charges -	1,011 13 4	1,276 12 5	809 - 2	798 - 9	780 10 11	537 7 10	443 1 -	600 8 8	836 11 10	1,244- 8 6	643 12 11
By purchase of ground and premises for rebuilding the Coal Exchange, including deficiencies of rates, taxed costs, and other expenses incident thereto -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
By cost of rebuilding the Coal Exchange, including fittings and furniture -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
By purchase of Exchequer Bills -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
By re-payment of temporary loan -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
By amount transferred by way of loan to Coal Whippers' Fund (Act. 6 & 7 Vict. c. 101.) -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Surpluses invested in New £. 3½ and £. 3¼ per Cent. Annuities towards forming a fund for providing for the expenses of the Market, &c.	7,403 13 10	9,982 9 11	6,339 19 2	6,056 2 9	6,375 2 5	6,564 15 1	5,897 8 10	5,066 5 9	5,665 12 -	5,612 6 5	4,785 6 11
	- - -	15,806 3 5	4,630 5 8	3,329 19 1	4,090 9 8	5,255 5 -	6,096 15 9	7,461 7 4	7,739 11 1	7,712 14 8	9,407 13 8
TOTAL - - - £.	7,403 13 10	25,768 13 4	10,960 4 10	9,386 1 10	10,465 12 1	11,820 - 1	11,994 4 7	12,827 13 1	13,405 3 1	13,925 1 1	14,193 - 7

RETURNS OF INCOME AND EXPENDITURE IN EACH YEAR TO THE 31st DECEMBER 1852—continued.

ITEMS OF EXPENDITURE.	1843.	1844.	1845.	1846.	1847.	1848.	1849.	1850.	1851.	1852.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Parliamentary expenses in relation to the inquiries into the state of the coal trade (Sessions 1829, 1830, 1836, 1838, 1845), and in obtaining Acts 1 & 2 Will. 4, 1 & 2 Vict., &c.	- - -	- - -	- - -	542 13 9	- - -	- - -	- - -	- - -	500 - -	907 12 1
By compensation allowances to the land coal meters of the City of London, on the abolition of their offices, paid under orders of the Lords Commissioners of Her Majesty's Treasury, pursuant to Act of Parliament - - - - -	917 4 -	921 17 9	848 11 6	892 16 9	796 11 10	702 7 11	660 8 11	637 4 6	550 4 8	498 4 8
By the like to the said meters for Westminster, under the said orders - - - - -	1,055 - -	1,066 9 9	960 10 -	726 12 10	720 18 3	683 10 -	668 8 5	638 13 -	623 15 7	525 16 6
By the like to the said meters for Middlesex, Essex, &c., under the said orders - - - - -	256 2 -	256 18 3	261 15 9	251 1 -	211 7 6	207 7 -	193 - 11	192 8 2	144 2 9	154 14 5
By the like to late clerks at the Coal Market, under said orders - - - - -	370 - -	200 17 10	70 - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
By salaries to clerk and collector at the Coal Market, clerk and registrar, beadles, and others employed in the execution of the Acts - - - - -	1,470 7 6	1,586 5 -	1,486 5 -	1,698 15 11	1,285 18 1	1,212 - -	1,212 - -	1,262 - -	1,338 5 -	1,312 - -
By repairs and alterations at the Coal Market - - - - -	147 19 -	123 16 -	173 18 -	49 6 -	75 10 6	588 18 6	82 15 5	247 3 7	285 4 -	366 14 6
By rates, taxes, stationery, printing, insurance, legal expenses incurred in enforcing the provisions of the Acts, and other incidental charges - - - - -	644 4 6	1,073 9 9	838 18 1	1,034 4 9	793 13 11	831 15 1	976 4 3	1,349 5 1	755 5 7	2,606 13 -
By purchase of ground and premises for rebuilding the Coal Exchange, including deficiencies of rates, taxed costs, and other expenses incident thereto - - - - -	- - -	- - -	- - -	- - -	22,579 1 2	28,432 2 10	4,021 12 4	961 7 2	1,172 10 -	1,360 17 9
By cost of rebuilding the Coal Exchange, including fittings and furniture - - - - -	- - -	- - -	- - -	- - -	501 3 8	18,800 - -	22,464 6 4	2,350 17 3	- - -	- - -
By purchase of securities - - - - -	- - -	- - -	- - -	- - -	10,058 6 8	- - -	- - -	- - -	- - -	10,000 - -
By repayment of temporary loan - - - - -	- - -	- - -	- - -	- - -	10,152 1 1	- - -	- - -	- - -	- - -	- - -
By amount transferred by way of loan to Coal Whippers' Fund, (Act 6 & 7 Vict. c. 101) - - - - -	1,000 - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Surpluses invested in New £. 3½ and £. 3¼ per cent. annuities, towards forming a fund for providing for the expenses of the Market, &c. - - - - -	5,860 17 -	5,229 14 4	4,639 18 4	5,195 11 -	47,174 12 8	51,458 1 4	30,278 16 7	7,637 18 9	5,369 7 7	17,732 12 11
	9,328 3 5	10,157 18 4	9,045 18 9	5,000 - -	- - -	- - -	- - -	- - -	- - -	- - -
TOTAL - - - - -	15,189 - 5	15,387 12 8	13,685 17 1	10,195 11 -	47,174 12 8	51,458 1 4	30,278 16 7	7,637 18 9	5,369 7 7	17,732 12 11

COST OF REBUILDING COAL EXCHANGE.

From the above Account the Cost of Rebuilding the Coal Exchange, required by the Committee, can be deduced: the cost of Erection being 44,116*l.* 7*s.* 3*d.*, and the gross cost of clearing the ground for the enlarged site, together with incident expenses, being 58,527*l.* 11*s.* 3*d.*, making a total of 102,643*l.* 18*s.* 6*d.*; this amount will be ultimately abated by the produce of the sale of ground and other rents in St. Mary-at-Hill, amounting to 536*l.* 3*s.* 8*d.* per annum.—(See Account of Ground Rents.)

Chamber of London, Guildhall, }
6 April 1853.

A. Brown, Chamberlain.

No. 15.—COAL MARKET FUND.

A RETURN of the GROUND RENTS, to whom Paid, LEASES Granted, Amount of GROUND RENTS Sold, and to what Purpose Applied.

Lessee.	Premises where Situate.	Term Granted.	Ground Rent.	Amount of Rent Received.	Amount for which Ground Rent and Reversions Sold.	Years' Purchase Obtained.	To whom Rent and Purchase-money Paid. To what Purposes Applied.
Geo. M. Hoare and others	- Blue Anchor, St. Mary-at-Hill.	61 years -	£. s. d. 120 - -	£. s. d. 524 5 -	£. s. d. Not yet sold	- -	- - The rents have been received by the Chamberlain of London, and applied for the purposes of the Act 1 & 2 Will. 4, c. 76, and subsequent Acts, in relation to the Market established for the sale of Coals.
Robert Aylwin and others	- 89 & 90 Lower Thames-street.	10½ „	373 3 8	1,679 6 6	-	-	
William Henry Vickers -	St. Mary-at-Hill - -	80 „	43 - -	Nil.	-	-	
			£. 536 3 8	2,203 11 6	-	-	

Note.—In addition to the above, the sum of 167 l. 15 s. was received of occupiers in the years 1847 and 1848, previously to leases being granted by the corporation.
Chamber of London, Guildhall, }
6 April 1853. A. Brown, Chamberlain.

No. 16.—A RETURN of the COST of OPENING the COAL EXCHANGE, stating from what Fund Paid.

To expenses incurred upon the River Thames under direction of the Harbour Master, &c., Her Majesty having graciously signified her intention of proceeding from Westminster by water -	£. s. d. 310 15 7
To cost of erection and removal of temporary covered landing-places at Custom House Quay, also covered platform to accommodate spectators of Her Majesty's landing, and passage from the Custom House Quay to the Coal Exchange -	3,616 18 4
To déjeuner provided for the Royal guests and visitors invited to meet them -	952 11 6
To refreshments provided to Her Majesty's Gentlemen-at-Arms and Yeomen of the Guard -	51 19 10
To stopping streets, advertisements, posting bills, and for extra services of the police on the occasion -	287 6 3
To carpenters and other artificers preparing for the opening -	147 - 10
To engraving tickets, music, and sundry incidental expenses -	673 13 3
To allowances to clerks and others for extra services -	126 - -
	£. 6,166 5 7

The above expenses connected with Her Majesty's contemplated visit to the City and the cost of opening the Coal Exchange were defrayed by the Corporation out of the City's cash.
Chamber of London, Guildhall, }
6 April 1853. A. Brown, Chamberlain.

No. 17.—RETURN of the INCOME and EXPENDITURE of the DUTY of ONE PENNY per Ton on COALS, from the 1st January 1846 (the period when such Duty became applicable to Metropolitan Improvements) to the 31st December 1852.

INCOME.

Sources of Income.	1846.	1847.	1848.	1849.	1850.	1851.	1852.
To coal duty of one penny per ton, received -	£. s. d. 12,476 12 6½	£. s. d. 13,831 4 4	£. s. d. 14,489 19 2½	£. s. d. 13,877 6 7½	£. s. d. 15,230 - 8	£. s. d. 14,467 4 9	£. s. d. 15,660 2 7
Deduct Drawback allowed -	527 14 7	511 2 10	596 6 9	581 13 2	519 17 1	752 9 5	1,262 5 1
TOTAL Net Income - £.	11,948 17 11½	13,320 1 6	13,893 12 5½	13,295 13 5½	14,710 3 7½	13,714 15 4	14,397 17 6

EXPENDITURE.

Items of Expenditure.	1846.	1847.	1848.	1849.	1850.	1851.	1852.
By expenses of collection and management -	£. s. d. 29 18 -	£. s. d. 50 9 6	£. s. d. 60 2 -	£. s. d. 60 2 -	£. s. d. 62 6 -	£. s. d. 60 2 -	£. s. d. 60 2 -
By purchase of consolidated 3 l. per cent. annuities in the names of Her Majesty's Commissioners of Woods, Forests, &c. (Act 8 & 9 Vict. c. 101) -	11,918 19 11½	13,269 12 -	13,833 10 5½	3,198 14 -	-	-	-
By amounts paid quarterly to the account of Her Majesty's said Commissioners (Act 9 & 10 Vict. c. 34) -	- - -	- - -	- - -	10,036 17 5½	14,647 17 7½	13,654 13 4	14,337 15 6
TOTAL EXPENDITURE } £.	11,948 17 11½	13,320 1 6	13,893 12 5½	13,295 13 5½	14,710 3 7½	13,714 15 4	14,397 17 6

Chamber of London, Guildhall, }
6 April 1853. A. Brown, Chamberlain.

No. 18.—AN ACCOUNT of all MONIES which have been raised for Public Works executed, Buildings erected, or Street Improvements effected, out of the COAL DUTIES receivable by the Corporation of London, in the character of Trustees for Administration or otherwise, since the same were made chargeable by Parliament for such Purposes in the Year 1766, distinguishing such Works, &c. as are situate in the City of London, such as are altogether without the City, and such as partake of a Mixed Character, being for the benefit of the City as well as of the adjoining Districts; stating also the Public Bodies or Persons entrusted by Parliament with the execution of such Works and Improvements.

Note.—Strictly speaking, there are very few improvements which have been charged solely on Coal Duties; a very large proportion of the Public Works and Improvements undermentioned were effected out of the "Orphans' Fund" and the "London Bridge Approaches Fund," which Funds consisted of other sources of Income besides those derived from Coal Duties. Those Improvements, &c. effected solely from Coal Duties are marked with an asterisk, thus (*).

PUBLIC WORKS, BUILDINGS, or STREET IMPROVEMENTS.	Public Bodies or Persons entrusted with the Execution of Works and Improvements.	AMOUNTS RAISED FOR PUBLIC WORKS, &c.			
		Situate within the City of London.	Situate without the City of London.	Of a Mixed Character, being for the Benefit of the City as well as the adjoining Districts.	
		£. s. d.	£. s. d.	£. s. d.	
Building the bridge across the River Thames from Blackfriars, in the City of London, to Upper Ground-street, in the county of Surrey, now called Blackfriars Bridge, and forming the avenues thereto, and embanking the north abutment of the said bridge.	- - Corporation of the City of London.	- - -	- - -	210,000	- -
Increasing the fund for watching, lighting, cleansing, watering, and repairing the said bridge.	- - ditto - -	- - -	- - -	20,000	- -
Repairing the Royal Exchange in the City of London.	- - ditto - -	10,000 - -	- - -	- -	- -
Rebuilding the county gaol for London, Middlesex, &c. (Newgate).	- - ditto - -	- - -	- - -	50,000	- -
Redeeming the tolls on London Bridge -	- - ditto - -	- - -	- - -	30,000	- -
Completing rebuilding of Newgate Prison and a Sessions House for London and Middlesex.	- - ditto - -	- - -	- - -	40,000	- -
Opening communications between Wapping-street and Ratcliffe Highway, and between Old Gravel-lane and Virginia-street, all in the county of Middlesex.	- - Commissioners appointed under Act 17 Geo. 3, c. 22.	- - -	1,000 - -	- -	- -
Widening the avenues from the Minories, through Goodman's Yard, into Prescott street, and through Swan-street and Swan-alley into Mansell-street, and from Whitechapel through Somerset-street into Great Mansell street, all in the county of Middlesex.	- - Commissioners named in the Act 18 Geo. 3, c. 50.	- - -	1,500 - -	- -	- -
Completing the paving of the town and borough of Southwark, and certain parts adjacent.	- - Commissioners for executing Act 6 Geo. 3, for paving town and borough of Southwark.	- - -	4,000 - -	- -	- -
Erecting a new Sessions House for the county of Middlesex (Clerkenwell Sessions House).	- - Justices of the peace for the county of Middlesex.	- - -	11,000 - -	- -	- -
Making a new line of streets from Moorfields, opposite Chiswell-street, towards the east, into Bishopsgate-street (now Crown-street and Sun-street); also from the east end of Chiswell-street westward into Barbican.	- - Corporation of the city of London.	- - -	- - -	16,500	- -
Erecting a Court for the Dean and Chapter of Westminster, and for the Quarter Sessions of the Peace for the city and liberty of Westminster.	- - Dean of Westminster, and other Commissioners named in Act 18 Geo. 3, c. 72.	- - -	5,500 - -	- -	- -
Paving the road from Aldersgate-bars to turnpike in Goswell-street, in the county of Middlesex.	- - Commissioners of Sewers, &c. of the city of London.	- - -	5,000 - -	- -	- -
Making a new street from Crispin-street, near Spitalfields Church, into Bishopsgate-street (now called Union-street), in the city of London and in the county of Middlesex.	- - Commissioners named in the Act 18 Geo. 3, c. 73.	- - -	- - -	9,000	- -

(continued)

PUBLIC WORKS, BUILDINGS, or STREET IMPROVEMENTS.	Public Bodies or Persons entrusted with the Execution of Works and Improvements.	AMOUNTS RAISED FOR PUBLIC WORKS, &c.			Of a Mixed Character, being for the Benefit of the City as well as the adjoining Districts.
		Situate within the City of London.	Situate without the City of London.		
		£. s. d.	£. s. d.	£. s. d.	
Widening and improving Dirty-lane and part of Brick-lane, leading from Whitechapel to Spitalfields; and for paving Dirty-lane, Petticoat-lane, Wentworth-street, Old Montague-street, Chapel-street, Princes-row, &c., all in the county of Middlesex.	- - Commissioners appointed by the Act 18 Geo. 3, c. 80.	- - -	1,500 - -	- - -	
Purchasing of the owners and proprietors thereof the Coal Exchange, in order to make the same a free market.	- - Corporation of the City of London.	* 25,600 - -	- - -	- - -	
Repairing the common sewer in New Bridge-street, Blackfriars.	- - Commissioners of Sewers of the city of London.	9,000 - -	- - -	- - -	
Widening and improving the entrance into London near Temple Bar; improving the Strand and Fleet-street, and formation of Pickett-street, and for making a new street from the east end of Snow-hill to the bottom of Holborn-hill, now called Skinner-street.	- - Corporation of the city of London.	- - -	- - -	246,300 - -	
Erecting new prison for debtors for London and Middlesex (Whitecross-street Prison).	- - ditto	- - -	- - -	95,000 - -	
Improving and granting building leases of ground in Moorfields.	- - ditto	5,000 - -	- - -	- - -	
Providing a site for the General Post Office, and improving the west end of Cheap-side, St. Martin's-le-Grand, Aldersgate-street, St. Ann's-lane, and Foster-lane.	- - ditto	- - -	- - -	80,000 - -	
Improving existing approaches and forming new approaches to London Bridge; viz., in High-street, Tooley-street, Montague-close, Pepper-alley, Whitehorse-court, Chequer-court, Chaingate, Churchyard-passage, St. Saviour's Churchyard, Carter-lane, Boar's-head-place, Fryingpan-alley, Green Dragon-court, Joyner-street, Red Lion-street, Counter-street, Three Crown-court, and the east front of the Town Hall, all in the borough of Southwark	- - ditto	- - -	- - -	- - -	
Also ground and premises at the north-west foot of London Bridge: Upper Thames-street, Redcross Wharf, Maul's Wharf, Hightimber-street, and Broken Wharf, Swan-passage, Churchyard-alley, site of Fishmongers' Hall, Great Eastcheap, Little Eastcheap, Star-court, Fish-street-hill, Little Tower-street, Idol-lane, St. Mary-at-Hill, Crooked-lane, Miles's-lane, Three Tun-alley, Warren-court, Cannon-street, Gracechurch-street, Bell-yard, Martin's-lane, Nicholas-lane, Clements-lane, Abchurch-lane, Sherborne-lane, St. Swithin's-lane, Cornhill, Lombard street, Dove-court, Fox Ordinary-court, Old Post-office Chambers, Mansion-house-street, Princes-street, Coleman-street, Coleman-street-buildings, Moorgate-street, London Wall, Lothbury, Tokenhouse-yard, King's Arms-yard, Great Bell-alley, Packer's-court, White's-alley, Great Swan-alley, Crown-court, George-yard, Red Lion-court, Cateaton-street, Gresham-street, Milk street, Wood-street, King-street, Basinghall-street, Houndsditch, Lad-lane, Threadneedle-street, Aldgate High-street, and Maiden-lane, all in the city of London	- - ditto	- - -	- - -	1,000,000 - - (1) * 21,421 18 1½	

(1) Contributed in aid by Corporation out of the 4 d. duty.

PUBLIC WORKS, BUILDINGS, or STREET IMPROVEMENTS.	Public Bodies or Persons entrusted with the Execution of Works and Improvements.	AMOUNTS RAISED FOR PUBLIC WORKS, &c.			
		Situate within the City of London.	Situate without the City of London.	Of a Mixed Character, being for the Benefit of the City as well as the adjoining Districts.	
		£. s. d.	£. s. d.	£. s. d.	
Formation of Farringdon-street, removal of Fleet Market, and erection of Farringdon Market, in the city of London.	- - Corporation of the city of London.	250,000 - -	- - -	- - -	
Enlarging the site of the Royal Exchange in the city of London, after its destruction by fire in the year 1838, including improvements and widening of the adjoining streets; viz., Cornhill, Freeman's - court, Threadneedle-street, Broad-street; and removal of the Church of St. Benet Fink, the French Protestant church houses, called Bank-buildings, and Sweetings-alley, &c.	{ - ditto - - - 228,578 l. 1 s. 10 1/2 d.	150,000 - -	- - -	- - -	
		40,000 - -	- - -	- - -	
		(2)*23,337 17 4 1/2	- - -	- - -	
		(3)*15,240 4 6	- - -	- - -	
Formation of a new street from the end of Coventry-street to the junction of Newport-street and Long Acre (Cranbourn-street), continuing the line of street from Waterloo Bridge, already completed to Bow-street (Upper Wellington-street), and thence northward into Broad-street, Holborn, and thence to Charlotte-street, Bloomsbury, extending Oxford-street in a direct line through St. Giles's, so as to communicate with Holborn, at or near Southampton-street (New Oxford-street); also, widening the northern and southern extremities of Leman-street, Goodman's Fields, and forming a new street from the northern side of Whitechapel to the front of Spitalfields Church (Commercial-street), and forming a new street from Rosemary-lane to East Smithfield, near to the entrance of the London Docks; also, formation of a street from the neighbourhood of the Houses of Parliament, towards Buckingham Palace, in the city of Westminster, (Victoria-street), all in the county of Middlesex; also, formation of a line of new street between Southwark and Westminster Bridges, in the county of Surrey	{ Her Majesty's Commissioners of Woods, Forests, and Land Revenues, 665,000 l. - - -	- - -	200,000 - -	- - -	
		- - -	100,000 - -	- - -	
		- - -	189,000 - -	- - -	
		- - -	118,000 - -	- - -	
		- - -	80,000 - -	- - -	
		- - -	30,000 - -	- - -	
Forming a new street from the northern end of Victoria-street, Holborn (formed by the corporation), to Clerkenwell-green, all in the county of Middlesex.	- - Clerkenwell Improvement Commissioners.	- - -	25,000 - -	- - -	
Formation of the new street, from Spitalfields to Shoreditch, in the county of Middlesex	{ Her Majesty's Commissioners of Woods, &c. - - -	- - -	(5)*120,000 - -	- - -	
		- - -	*60,000 - -	- - -	
Building the new Coal Market, Lower Thames-street, providing an enlarged site, and widening Thames-street, and St. Mary-at-Hill	{ Corporation of the City of London -	*102,643 11 3	- - -	- - -	
		(4)*20,000 - -	- - -	- - -	

(2) Contributed by Corporation, out of 4 d. Coal Duty, in aid of Improvements (5 & 6 Vict., c. 101, Schedule 2).

(3) Contributed by Corporation, out of 4 d. Coal Duty, in aid of Improvements (5 & 6 Vict., c. 101, Schedule 1).

(4) Contributed by the Corporation in aid, out of the 4 d. Coal Duty. The Total contributed in aid of these four Improvements is 80,000 l.

(5) There may probably be some addition to this sum, which can be rendered only by Her Majesty's Commissioners of Works, &c.

PUBLIC WORKS, BUILDINGS, or STREET IMPROVEMENTS.	Public Bodies or Persons entrusted with the Execution of Works and Improvements.	AMOUNTS RAISED FOR PUBLIC WORKS, &c.								
		Situate within the City of London.			Situate without the City of London.			Of a Mixed Character, being for the Benefit of the City as well as the adjoining Districts.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
Formation of a new line of streets from King William-street, London Bridge, to the south side of St. Paul's Cathedral, by widening and improving Cannon-street; making a new street from Cannon-street, near Budge-row, to Queen-street; and another street from west side of Queen-street, in a direct line to St. Paul's Churchyard, and widening Queen-street from the junction of the said new street to Southwark Bridge; also improving Holborn-bridge and Field-lane; and effecting an improvement in Gracechurch-street and Ship Tavern Passage, Threadneedle-street, and Finch-lane, &c., all in the City of London	Corporation of the City of London	* 300,000	-	-	-	-	-	-	-	-
		* 200,000	-	-	-	-	-	-	-	-
		* 40,000	-	-	-	-	-	-	-	-
Finishing the new street (left incomplete by the Clerkenwell Improvement Commissioners) from the end of Victoria-street, Farringdon-street, to Coppice-row, Clerkenwell, all in the county of Middlesex.	- - ditto - -	-	-	-	88,000	-	-	-	-	-
TOTALS - - £.		1,190,821	18	1½	987,500	-	-	1,818,221	18	1½

SUMMARY.

	£.	s.	d.
Within the City of London	1,190,821	18	1½
Without the City	987,500	-	-
Of a mixed character	1,818,321	18	1½
TOTAL - - - £.	3,996,642	11	3

Note.—The above Return has been made out, as nearly as possible, in conformity with the terms of the Order; but in some cases it has been found difficult to classify the particular works and improvements under the heads specified. Strictly speaking, they all of them “partake of a mixed character, being for the benefit of the City as well as the adjoining districts;” for example, the enlarged sewer, constructed in Bridge-street, although locally within the City forms, as is recited in the Act of Parliament, “the main or principal drain for a large part of the county of Middlesex.” The Coal Exchange, although within the City, is yet free to factors and merchants wherever they may be resident; while new thoroughfares within the City, such as the approaches to London Bridge, are extensively used by persons residing in Surrey, and the public generally. On the other hand, new thoroughfares without the City, such as New Oxford-street, must exercise a beneficial influence upon the traffic in Holborn, and other streets within the City.

A. Brown, Chamberlain.

A Map has been prepared, explanatory of the above return, by direction of the Corporation.

No. 19.—RETURN of the Date of each IMPROVEMENT in the Metropolis Chargeable to the COAL TAX. Appendix, No. 2.

Note.—Strictly speaking, there are very few improvements charged solely on Coal Duties, a very large proportion of the Public Works and improvements undermentioned were effected out of the “Orphans’ Fund” and the “London Bridge Approaches Fund,” which Fund consisted of other sources of income besides those derived from Coal Duties.

Public Works, Buildings, or Street Improvements.	Date of each Improvement.
Building the bridge across the River Thames from Blackfriars, in the city of London, to Upper Ground-street, in the county of Surrey, now called Blackfriars Bridge, and forming the avenues thereto, and embanking the north abutment of the said bridge.	- - Commenced about the year 1759.
Increasing the fund for watching, lighting, cleansing, watering, and repairing the said bridge.	- - Applied in the year 1812.
Repairing the Royal Exchange in the city of London - -	- - Commenced in the year 1768.
Re-building the County Gaol for London, Middlesex, &c., (Newgate).	- - Ditto - 1769.
Redeeming the tolls on London Bridge - - - -	In the year 1767.
Completing re-building of Newgate Prison and a Sessions House for London and Middlesex.	- - From the year 1778 to 1785.
Opening communications between Wapping-street and Ratcliff-highway; and between Old Gravel-lane and Virginia-street, all in the county of Middlesex.	About the year 1778.
Widening the avenues from the Minories through Goodman’s-yard into Prescott-street, and through Swan-street and Swan-alley into Mansell-street; and from Whitechapel through Somerset-street into Great Mansell-street, all in the county of Middlesex.	- - Ditto.
Completing the paving of the Town and Borough of Southwark and certain parts adjacent.	- - Ditto.
Erecting a new Sessions House for the county of Middlesex (Clerkenwell Sessions House).	- - Ditto.
Making a new line of streets from Moorfields, opposite Chiswell-street, towards the east, into Bishopsgate-street (now Crown-street and Sun-street); also from the east end of Chiswell-street, westward, into Barbican.	- - From the year 1778 to 1815.
Erecting a court for the Dean and Chapter of Westminster and for the Quarter Sessions of the Peace for the city and liberty of Westminster.	- - About the year 1778.
Paving the road from Aldersgate-bars to turnpike in Goswell-street, in the county of Middlesex.	- - From the year 1778 to 1784.
Making a new street from Crispin-street, near Spitalfields Church, into Bishopsgate-street (now called Union-street), in the city of London and county of Middlesex.	- - About the year 1778.
Widening and improving Dirty-lane and part of Brick-lane, leading from Whitechapel to Spitalfields; and for paving Dirty-lane, Petticoat-lane, Wentworth-street, Old Montague-street, Chapel-street, Princes-row, &c.; all in the county of Middlesex.	- - Ditto.
Purchasing of the owners and proprietors thereof, the Coal Exchange, in order to make the same a free market.	In the year 1803–4.
Repairing the common sewer in New Bridge-street, Blackfriars -	- - From the year 1796 to 1800.
Widening and improving the entrance into London near Temple Bar; improving the Strand and Fleet-street, and formation of Pickett-street; and for making a new street from the east end of Snow-hill to the bottom of Holborn-hill, now called Skinner-street.	- - From the year 1795 to 1811.

Appendix, No. 2.

Public Works, Buildings, or Street Improvements.	Date of each Improvement.
Erecting new prison for debtors for London and Middlesex (Whitecross-street Prison).	- - From the year 1812 to 1820.
Improving and granting building leases of ground in Moorfields	- - Ditto.
Providing a site for the General Post Office; and improving the west end of Cheapside, St. Martin's-le-Grand, Aldersgate-street, St. Ann's-lane, and Foster-lane.	- - From the year 1815 to 1824.
Improving existing approaches and forming new approaches to London Bridge; viz., in High-street, Tooley-street, Montague-close, Pepper-alley, Whitehorse-court, Chequer-court, Chain-gate, Churchyard-passage, St. Saviour's Churchyard, Carter-lane, Boar's Head-place, Fryingpan-alley, Green Dragon-court, Joyner-street, Red Lion-street, Counter-street, Three Crown-court, and the east front of the Town Hall; all in the borough of Southwark	
Also ground and premises at the north-west foot of London Bridge; Upper Thames-street, Redcross Wharf, Mault's Wharf, High Timber-street and Broken Wharf, Swan-passage, Churchyard-alley, site of Fishmongers' Hall, Great Eastcheap, Little Eastcheap, Star-court, Fish-street-hill, Little Tower-street, Idol-lane, St. Mary-at-hill, Crooked-lane, Miles's-lane, Three Tun-alley, Warren-court, Cannon-street, Gracechurch-street, Bell-yard, Martin's-lane, Nicholas-lane, Clement's-lane, Abchurch-lane, Sherbourne-lane, St. Swithin's-lane, Cornhill, Lombard-street, Dove-court, Fox Ordinary-court, Old Post Office Chambers, Mansion-house-street, Princes-street, Coleman-street, Coleman-street Buildings, Moorgate-street, London-wall, Lothbury, Tokenhouse-yard, King's Arms-yard, Great Bell-alley, Packer's-court, White's-alley, Great Swan-alley, Crown-court, George-yard, Red Lion-court, Cateaton-street, Gresham-street, Milk-street, Wood-street, King-street, Basinghall-street, Houndsditch, Lad-lane, Threadneedle-street, Aldgate High-street, and Maiden-lane; all in the city of London	From the year 1824 to 1846.
Formation of Farringdon-street, removal of Fleet Market and erection of Farringdon Market, in the city of London.	- - From the year 1825 to 1831.
Enlarging the site of the Royal Exchange, in the city of London, after its destruction by fire in the year 1838, including improvements and widening of the adjoining streets; viz., Cornhill, Freeman's-court, Threadneedle-street, Broad-street; and removal of the Church of St. Benet Fink, the French Protestant Church, houses called Bank-buildings and Sweeting's-alley, &c.	- - From the year 1839 to 1844.
Forming a new street from the northern end of Victoria-street, Holborn (formed by the corporation), to Clerkenwell-green; all in the county of Middlesex.	In the year 1844.
Building the new Coal Market, Lower Thames-street, providing an enlarged site, and widening Thames-street and St. Mary-at-hill.	- - From the year 1847 to 1850.
Finishing the new street (left incomplete by the Clerkenwell Improvement Commissioners) from the end of Victoria-street, Farringdon-street, to Coppice-row, Clerkenwell; all in the county of Middlesex.	- - Commenced in the year 1851.

Note.—There are other improvements in the metropolis chargeable upon coal duties, which have been effected by Her Majesty's Commissioners of Woods, &c. The dates of these improvements can be more correctly given by Her Majesty's Board of Works.

Chamber of London, }
20 April 1853. }

For the Chamberlain of London,
Benjamin Scott, Chief Clerk.

No. 20.—A RETURN of the INCOME derived annually since 1832 from COAL DUTY, distinguishing the Amount derived from Inland Coal, from that derived from Coal entering the Port of London. Appendix, No. 2.

DUTY OF 8d. PER TON.

* YEARS.	PORT OF LONDON.			INLAND COAL.			TOTAL.			DRAWBACK.			NET INCOME.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1833	68,864	2	8	146	10	4	69,010	13	—	—	—	—	69,010	13	—
1834	67,943	12	8	62	1	4	68,005	14	—	—	—	—	68,005	14	—
1835	76,632	4	8	33	9	8	76,665	14	4	—	—	—	76,665	14	4
1836	79,875	4	8	39	19	6	79,915	4	2	—	—	—	79,915	4	2
1837	85,120	8	8	77	9	4	85,197	18	—	—	—	—	85,197	18	—
1838	88,647	10	8	56	4	2	88,703	14	10	87	16	—	88,615	18	10
1839	85,405	13	4	431	2	—	85,836	15	4	2,304	10	—	83,532	5	4
1840	88,695	19	4	739	12	4	89,705	11	8	2,709	4	8	86,996	7	—
1841	95,112	15	4	1,119	16	6	96,232	11	10	2,381	—	—	93,851	11	10
1842	88,594	13	4	1,050	12	8	89,645	6	—	3,180	16	8	86,464	9	4
1843	91,609	8	—	1,156	2	6	92,765	10	6	2,814	8	8	89,951	1	10
1844	85,779	1	4	2,408	10	6	88,187	11	10	2,440	8	—	85,747	3	10
1845	110,308	4	—	2,289	11	11½	112,497	15	11½	3,582	2	—	108,915	13	11½
1846	99,191	9	4	1,147	5	9	100,338	15	1	4,221	16	8	96,116	18	5
1847	107,962	1	4	1,437	11	11	109,399	13	3	4,089	2	8	105,310	10	7
1848	116,478	8	—	1,963	2	1	118,441	10	1	4,770	14	—	113,670	16	1
1849	108,653	18	—	1,392	15	8	110,046	13	8	4,653	5	4	105,393	8	4
1850	117,205	6	8	3,159	18	4	120,365	5	—	4,158	16	8	116,206	8	4
1851	109,358	8	—	8,248	2	9	117,606	10	9	6,019	15	4	111,586	15	5
1852	110,029	10	8	13,627	13	3	123,657	3	11	10,098	—	8	113,559	3	3

* With respect to the Duty of 8d. per Ton, the Year ends on the 5th January; in the other cases, on the 31st December in each Year.

Appendix, No. 2.

DUTY OF 4d. PER TON.

YEARS.	PORT OF LONDON.			INLAND COAL.			TOTAL.			DRAWBACK.			NET INCOME.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1833	33,923	10	-	81	1	5	34,004	11	5	-	-	-	34,004	11	5
1834	34,096	7	-	32	10	8	34,128	17	8	-	-	-	34,128	17	8
1835	38,376	16	-	17	12	5	38,394	8	5	-	-	-	38,394	8	5
1836	40,041	4	8	20	7	3	40,061	11	11	-	-	-	40,061	11	11
1837	42,395	14	-	35	17	-	42,431	11	-	-	-	-	42,431	11	-
1838	44,070	12	8	27	2	10	44,097	15	6	43	18	-	44,053	17	6
1839	42,899	7	-	189	1	-	42,888	8	-	1,142	5	-	41,736	3	-
1840	44,082	17	4	375	6	7	44,458	3	11	1,354	12	4	43,103	11	7
1841	43,008	11	8	513	5	6	43,521	17	2	1,190	10	-	42,331	7	2
1842	44,274	2.	4	524	16	-	44,798	16	4	1,590	8	4	43,208	10	-
1843	45,508	18	-	571	18	9	46,080	16	9	1,407	4	4	44,673	12	5
1844	41,795	3	-	1,193	2	11	42,988	5	11	1,220	4	-	41,768	1	11
1845	50,541	17	4	1,199	6	3½	51,741	3	7½	1,791	1	-	50,050	2	7½
1846	49,346	4	-	575	15	7	49,921	19	7	2,110	18	4	47,811	1	3
1847	54,606	1	4	678	5	10	55,284	7	2	2,044	11	4	53,239	15	10
1848	50,978	6	-	1,014	2	10	51,992	8	10	2,385	7	-	50,007	1	10
1849	54,821	13	4	693	19	10½	55,515	13	2½	2,326	12	8	53,189	-	6½
1850	59,093	10	4	1,426	6	6	60,519	16	10	2,079	8	4	58,440	8	6
1851	54,104	15	8	4,222	18	4	58,326	14	-	2,009	17	8	56,317	16	4
1852	55,821	6	8	6,819	3	8	62,640	10	4	5,049	-	4	57,591	10	-

DUTY OF 1d. PER TON.

YEARS.	PORT OF LONDON.			INLAND COAL.			TOTAL.			DRAWBACK.			NET INCOME.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1833	8,480	17	6	18	6	3½	8,499	3	9½	-	-	-	8,499	3	9½
1834	8,524	1	9	7	15	2	8,531	16	11	-	-	-	8,531	16	11
1835	9,594	4	-	4	3	8½	9,598	7	8½	-	-	-	9,598	7	8½
1836	10,010	6	2	4	19	11½	10,015	6	1½	-	-	-	10,015	6	1½
1837	10,598	18	6	9	13	8	10,608	12	2	-	-	-	10,608	12	2
1838	11,017	13	2	7	-	6½	11,024	13	8½	10	19	6	11,013	14	2½
1839	10,874	16	9	53	17	9	10,728	14	6	288	1	3	10,440	13	3
1840	11,020	14	4	92	9	-½	11,113	3	4½	338	13	1	10,774	10	3½
1841	12,002	2	11	139	19	6½	12,142	2	5½	297	12	6	11,844	9	11½
1842	11,068	10	7	131	6	7	11,199	17	2	397	12	1	10,802	5	1
1843	11,377	4	6	144	10	3½	11,521	14	9½	351	16	1	11,169	18	8½
1844	10,448	15	9	301	1	3½	10,749	17	-½	395	1	-	10,444	16	-½
1845	14,135	9	4	286	4	-	14,421	13	4	447	15	3	13,973	18	1
1846	12,336	11	-	140	1	6½	12,476	12	6½	527	14	7	11,948	17	11½
1847	13,651	10	4	179	14	-	13,831	4	4	511	2	10	13,320	1	6
1848	14,244	11	6	245	7	8½	14,489	19	2½	596	6	9	13,893	12	5½
1849	13,705	8	4	171	18	3½	13,877	6	7½	581	13	2	13,295	13	5½
1850	14,773	7	7	456	13	1½	15,230	-	8½	519	17	1	14,710	3	7½
1851	13,526	3	11	941	-	10	14,467	4	9	752	9	5	13,714	15	4
1852	13,955	6	8	1,704	15	11	15,660	2	7	1,262	5	1	14,397	17	6

Chamber of London, 25 April 1853.

Benjamin Scott, Chief Clerk.

No. 21.—THE COAL DUTY OF 4 d. per Ton, with reference to the CHARGES upon it, effected by the CORPORATION of London, for public Improvements.													
Dr.					£.	s.	d.	£.	s.	d.	Cr.		
1844 -	To loan from Union Bank of London, and others -	30,000	-	-	-	-	-	-	-	-	£.	s.	d.
	" ditto from Guardian Fire Office -	20,000	-	-	50,000	-	-	-	-	-	45,000	-	-
1848 -	" cash on account of loan from the Governor and Company of the Bank of England -	50,000	-	-	-	-	-	-	-	-	10,000	-	-
1849 -	" ditto -	150,000	-	-	-	-	-	-	-	-	-	-	-
1850 -	" ditto -	75,000	-	-	-	-	-	-	-	-	-	-	-
1851 -	" ditto -	25,000	-	-	-	-	-	-	-	-	-	-	-
1851 -	" cash on account of loan from A. Brown, esq. -	80,000	-	-	300,000	-	-	21,421	18	1½	-	-	-
1852 -	" ditto of John Giles Pilcher, esq. -	60,000	-	-	-	-	-	23,337	17	4½	-	-	-
	" ditto of W. Wigram, esq. -	10,000	-	-	-	-	-	15,340	4	6	-	-	-
	" ditto of Messrs. Alexander & Co. -	50,000	-	-	-	-	-	20,000	-	-	-	-	-
1852 -	" loan from Union Bank of London -	-	-	-	200,000	-	-	-	-	-	80,000	-	-
1845 & 1852	" amount received from the City's cash, under resolution of 25th Sept. 1845 -	-	-	-	40,000	-	-	-	-	-	618,327	11	6
1850 -	" contra loan to New Prison fund repaid interest from the City's cash -	45,000	-	-	140,000	-	-	-	-	-	21,889	6	11
	" interest from the City's cash -	1,002	14	8	-	-	-	-	-	-	5,991	10	11
1851 & 1852	" sale of Ground-rents, New Cannon-street, &c. -	-	-	-	-	-	-	-	-	-	5,089	14	11
1849 to 1852	" ditto old materials -	-	-	-	-	-	-	-	-	-	1,514	4	-
1851 & 1852	" rents of property received -	-	-	-	-	-	-	-	-	-	3,346	10	3
1847 -	" amount received under contract for effecting Improvements in Tudor-street -	-	-	-	46,002	14	8	-	-	-	3,149	9	6
	" reimbursement of building vaults -	-	-	-	82,430	14	-	-	-	-	10,407	9	4
1850 & 1852	" amount received from the Court of Chancery, proceeds of sale of Stock contributed by the Corporation to this account, pursuant to the London City Improvement Act, 1852 -	-	-	-	15,812	4	7	-	-	-	35,373	19	2
	" balance being the amount remaining charged upon the duty of 4 d. on the 31st Dec. 1852 -	-	-	-	2,572	6	9	-	-	-	6,355	18	4
		-	-	-	1,080	3	-	-	-	-	292	1	1
		-	-	-	3,541	7	6	-	-	-	-	-	-
		-	-	-	15,182	19	5	-	-	-	40,000	-	-
		-	-	-	530,665	6	8	-	-	-	300,000	-	-
		-	-	-	1,427,237	16	-	-	-	-	200,000	-	-
		-	-	-	£.	-	-	£.	-	-	40,000	-	-
		-	-	-	-	-	-	-	-	-	1,427,237	16	-

There are, in addition to the above, engagements entered into with reference to the Cannon-street and other improvements, on the 31st December 1852, against which there are ground-rents remaining to be sold, which it is estimated will be almost sufficient to meet those engagements. There are also Annuities payable to Sea-coal Meters, for the loss of their officers, amounting now to about 7,000*l.* per annum.

Chamber of London, 27 April 1853.

Benjamin Scott, Chief Clerk.

<i>Dr.</i>		No. 22.—THE CHAMBERLAIN'S ESTABLISHMENT, EMOLUMENT, OR FEE FUND ACCOUNT.		<i>Cr.</i>	
1 Jan. to 17 Sept. 1844.	To fees, profits, and emoluments of all kinds brought to account - - -	£. s. d. 4,005 12 4	1 Jan. to 17 Sept. 1844.	By salary to Sir W. Heygate, Chamberlain - - -	£. s. d. 1,764 2 4
				„ clerks' salaries - - -	1,506 8 5
				„ books, stationery, &c. - -	175 14 2
					3,446 4 11
				Balance carried to surplus profit account - - -	559 7 5
		£. 4,005 12 4			£. 4,005 12 4
17 Sept. to 31 Dec. 1844.	To fees, profits, and emoluments of all kinds brought to account - - -	1,552 1 6	17 Sept. to 31 Dec. 1844.	By salary to Anthony Brown, esq., Chamberlain - - -	708 15 3
				„ clerks' salaries - - -	596 1 7
				„ books, stationery, &c. - -	92 17 6
					1,397 14 4
				Balance carried to surplus profit account - - -	154 7 2
		£. 1,552 1 6			£. 1,552 1 6
Year: 1845 - -	To fees, profits, and emoluments of all kinds brought to account - - -	4,914 7 7	Year: 1845 - -	By salary to chamberlain - - -	2,500 - -
				„ clerks' salaries - - -	2,102 10 -
				„ books, stationery, &c. - -	270 - -
					4,872 10 -
				Balance carried to surplus profit account - - -	41 17 7
		£. 4,914 7 7			£. 4,914 7 7
1846 - -	To fees, profits, and emoluments of all kinds brought to account - - -	5,767 16 10	1846 - -	By salary to Chamberlain - - -	2,500 - -
				„ clerks' salaries - - -	2,102 10 -
				„ books, stationery, &c. - -	270 - -
					4,872 10 -
				Balance carried to surplus profit account - - -	895 6 10
		£. 5,767 16 10			£. 5,767 16 10
1847 - -	To fees, profits, and emoluments of all kinds brought to account - - -	6,019 4 4	1847 - -	By salaries to Chamberlain - - -	2,500 - -
				„ clerks' salaries - - -	2,102 10 -
				„ books, stationery, &c. - -	270 - -
					4,872 10 -
				Balance carried to surplus profit account - - -	1,146 14 4
		£. 6,019 4 4			£. 6,019 4 4
1848 - -	To fees, profits, and emoluments of all kinds brought to account - - -	6,989 10 5	1848 - -	By salaries to Chamberlain - - -	2,500 - -
				„ clerks' salaries - - -	2,102 10 -
				„ books, stationery, &c. - -	270 - -
					4,872 10 -
				Balance carried to surplus profit account - - -	2,117 - 5
		£. 6,989 10 5			£. 6,989 10 5
1849 - -	To fees, profits, and emoluments of all kinds brought to account - - -	7,935 10 9	1849 - -	By salary to Chamberlain - - -	2,500 - -
				„ clerks' salaries - - -	2,102 10 -
				„ books, stationery, &c. - -	270 - -
					4,872 10 -
				Balance carried to surplus profit account - - -	3,063 - 9
		£. 7,935 10 9			£. 7,935 10 9

<i>Dr.</i>			The Chamberlain's Establishment, Emolument, or Fee Fund Account— <i>continued.</i>			<i>Cr.</i>		
Year:		£. s. d.	Year:		£. s. d.			
1850 -	To fees, profits, and emoluments of all kinds brought to account - - -	7,764 10 5	1850 -	By salary to Chamberlain -	2,500 - -			
				„ clerks' salaries - -	2,102 10 -			
				„ books, stationery, &c. -	270 - -			
					4,872 10 -			
				Balance carried to surplus profit account - - }	2,892 - 5			
		£. 7,764 10 5			£. 7,764 10 5			
1851 -	To fees, profits, and emoluments of all kinds brought to account - - -	8,206 - 11	1851 -	By salary to chamberlain -	2,500 - -			
				„ clerks' salaries - -	2,102 10 -			
				„ books, stationery, &c. -	270 - -			
					4,872 10 -			
				Balance carried to surplus profit account - - }	3,333 10 11			
		£. 8,206 - 11			£. 8,206 - 11			
1852 -	To fees, profits, and emoluments of all kinds brought to account - - -	10,233 6 2	1852 -	By salary to Chamberlain -	2,500 - -			
				„ clerks' salaries - -	2,102 10 -			
				„ books, stationery, &c. -	270 - -			
					4,872 10 -			
				Balance carried to surplus profit account - - }	5,360 16 2			
		£. 10,233 6 2			£. 10,233 16 2			

<i>Dr.</i>			THE SURPLUS PROFITS ACCOUNT.			<i>Cr.</i>		
		£. s. d.			£. s. d.			
1844 -	To surplus profits to 17 Sept. 1844 -	559 7 5	1844 -	By legal expenses - - -	19 1 -			
„ -	To - ditto - to 31 Dec. „ -	154 7 2	1847 -	By payments in relief of the trust funds, viz.:				
1845 -	To - ditto - to „ 1845 -	41 17 7		London Bridge approaches fund -	110 - -			
1846 -	To - ditto - to „ 1846 -	895 6 10		Commissioners of Sewers - -	100 - -			
1847 -	To - ditto - to „ 1847 -	1,146 14 4		Police rate - -	75 - -			
1848 -	To dividends received - - -	37 - -		Coal market fund -	50 - -			
1849 -	To surplus profits to 31 Dec. 1848 -	2,117 - 5		Navigation of the Thames, westward of London Bridge -	40 - -			
„ -	To dividends received - - -	107 15 9		Port of London fund -	21 - -			
1850 -	To - - ditto - - -	189 12 3		Blackfriars Bridge -	5 5 -			
„ -	To surplus profits to 31 Dec. 1849 -	3,063 - 9		Court of Requests -	7 17 6			
1851 -	To - ditto - to „ 1850 -	2,892 - 5		Gresham Estate -	14 5 4			
„ -	To dividends received - - -	282 19 -			423 7 10			
1852 -	To - - ditto - - -	164 2 6	1848 -	By transfer to the emolument account in lieu of acquittances -	120 - -			
„ -	To surplus profits to 31 Dec. 1851 -	3,333 10 11	„ -	By investment of balance in consols -	2,115 4 6			
		£. 14,984 15 4	1849 -	By transfer to emolument account -	120 - -			
			„ -	By investment of balance in consols -	2,117 - 5			
			1850 -	By transfer to emolument account -	120 - -			
			„ -	By investment of balance in consols -	3,158 12 3			
			1851 -	By transfer to emolument account -	120 - -			
			„ -	By investment of balance in consols -	3,009 13 5			
			1852 -	By transfer to emolument account -	120 - -			
			„ -	By investment of balance in consols -	3,541 15 11			
					£. 14,984 15 4			
The amount accumulated on this account was, on the 31st Dec. 1852, 20,609 <i>l.</i> 2 <i>s.</i> 7 <i>d.</i> consols.								

Chamber of London, }
27 April 1853. }

Benjamin Scott,
Chief Clerk.

Appendix, No. 2. **A RETURN** showing the Quantity of **INLAND COALS** carried on the **Grand Junction Canal**, and brought within the **London District**, for the following Years; viz.—

1831	-	-	-	-	-	-	-	6,704 tons.
1832	-	-	-	-	-	-	-	10,810 „
1833	-	-	-	-	-	-	-	3,798 „
1834	-	-	-	-	-	-	-	1,670 „
1835	-	-	-	-	-	-	-	920 „
1836	-	-	-	-	-	-	-	1,165 „
1837	-	-	-	-	-	-	-	2,338 „
1838	-	-	-	-	-	-	-	978 „
1839	-	-	-	-	-	-	-	12,110 „
1840	-	-	-	-	-	-	-	21,807 „
1841	-	-	-	-	-	-	-	34,137 „
1842	-	-	-	-	-	-	-	31,511 „
1843	-	-	-	-	-	-	-	34,964 „
1844	-	-	-	-	-	-	-	73,884 „
1845	-	-	-	-	-	-	-	60,280 „
1846	-	-	-	-	-	-	-	21,825 „
1847	-	-	-	-	-	-	-	22,194 „
1848	-	-	-	-	-	-	-	19,637 „
1849	-	-	-	-	-	-	-	19,365 „
1850	-	-	-	-	-	-	-	29,480 „
1851	-	-	-	-	-	-	-	24,998 „
1852	-	-	-	-	-	-	-	36,898 „

27 April 1853.

Charles Rogers,
Clerk to the Grand Junction Canal Company.

EASTERN COUNTIES RAILWAY.

AN ANNUAL RETURN of the **QUANTITY** of **COALS** brought within the **London District**, from the **Year 1831 to 31 December 1852.**

The Eastern Counties Railway Company did not commence bringing Coals within the London District until July 1850.

Year.								Tons.
1850	-	-	-	-	-	-	-	214 7 3
1851	-	-	-	-	-	-	-	5,025 14 0
1852	-	-	-	-	-	-	-	27,765 10 0

The Coals which the Company have carried from Blackwall are not included, these being in the London district before being conveyed by the Railway.

Secretary's Office, Bishopsgate Station, }
26 April 1853.

J. B. Owen,
Secretary.

GREAT WESTERN RAILWAY.

Appendix, No. 2.

YEARS.	NUMBER OF TONS.			
	COAL.	COKE.	TOTAL.	
1838	-	-	3,006	No separate account having been kept during this period, it was ascertained by subsequent arbitration, that an annual average of 3,006 tons of coal and coke had been conveyed over the line within the London district.
1839	-	-	3,006	
1840	-	-	3,006	
1841	-	-	3,006	
1842	-	-	3,006	
1843	-	-	3,006	
1844	-	-	3,006	
1845	-	-	3,006	
1846	306	7,684	7,990	
1847	1,121	2,186	3,307	
1848	1,210	2,497	3,707	
1849	1,176	8,417	9,593	
1850	1,028	7,623	8,651	
1851	954	7,229	8,283	
1852	1,468	2,863	4,331	
TOTAL - -			69,940	

Memorandum.—The Great Western Railway was not opened until the year 1838.

Appendix, No. 3.

METROPOLIS IMPROVEMENT.

Appendix, No. 3.

Spitalfields Extension.

AN ACCOUNT showing the Amounts advanced by the BANK of ENGLAND on the security of the 1 d. COAL DUTY for the Purposes of the above Improvement, the Rate of Interest paid for the same, and the Principal Repaid up to the 20th June 1853.

AMOUNT OF LOANS.			RATE OF INTEREST.	PRINCIPAL REPAID.	BALANCE OF PRINCIPAL DUE TO THE BANK.	
£.	s.	d.		£.	s.	d.
87,919	7	-	4 per cent. -	47,727 12 3	40,191	14 9
*25,000	-	-	4 per cent. -	- - -	25,000	- -
112,919	7	-	- - -	47,727 12 3	65,191	14 9

* This sum is the First Instalment of a Loan of 49,239 l. 16 s. 6 d.

12 July 1853.

A. Marshall.

Appendix, No. 4.

RETURN, showing the Statutes and Acts of Parliament by and under which the COAL TAX is levied over the Area extended in 1850; the Amount of Income and Expenditure; the Mode of Collection, and the Cost of the same; the Mode of Expenditure, showing each Item or Head under which the Expenditure takes place; Amount of Supply, showing each Coal District from which it is derived, and the Amount from each; the Cost of each Improvement made in the Metropolis, and Paid for out of, or to be Charged to, the Coal Tax; the Ground Rents; to whom Paid; Leases Granted; Amount of Ground Rents Sold; to what Purposes applied, whether to Liquidation of Debt, or otherwise; the Cost of Erection of Coal Exchange; out of what Funds Paid; Proceeds of Standings and Offices, &c., how Applied; Cost of Opening Coal Exchange; from what Fund Paid; (so far as regards the Improvements under the Charge of the Commissioners of Her Majesty's Works, &c.)

IMPROVEMENTS.	COST.	ANNUAL GROUND RENTS.				LEASES GRANTED.	Amount Received for Ground as yet Sold.	To what Purposes Applied.
		Reserved by Leases or Agreements.	For Ground agreed to be Let.	Estimated Annual Value of Ground not yet Let.	To whom Paid.			
The New Line of Street from Oxford-street to Holborn	£. s. d. 330,074 14 4	£. s. d. 4,749 3 6	£. s. d. 224 - -	£. s. d. - - -	The ground rents are received by the Commissioners of Works, and by them paid to the Commissioners of Woods towards the discharge of interest for monies borrowed for the improvements on the security of the Land Revenue of the Crown.	76	£. s. d. 49,100 5 -	This money has been applied towards the cost of the several improvements, as shown in the first Column.
Ditto - - - - - Long-acre to Charlotte-street	- - - - - 110,041 - 11	- - - - - 82 - -	- - - - - 118 - -	- - - - - 54 - -		3	7,885 - -	
Ditto - - - - - London Docks to Spitalfields Church	- - - - - 162,539 - 9	- - - - - 77 - -	- - - - - 230 7 -	- - - - - 2,467 3 6		2	3,390 - -	
Ditto - - - - - East Smithfield to Rosemary-lane	- - - - - 31,270 6 2	- - - - - 30 - -	- - - - - 102 16 -	- - - - - 245 15 -		1	1,700 - -	
Ditto - - - - - Coventry-street to Long-acre	- - - - - 906,063 12 -	- - - - - - - -	- - - - - - - -	- - - - - - - -		33	11,855 - -	
The Lines above mentioned generally	- - - - - 8,674 14 5	- - - - - 6,567 18 6	- - - - - 665 3 -	- - - - - 2,766 18 6	115	73,980 5 -		
Gross Expenditure in forming the Streets	- - - - - 848,683 8 7	£. 10,000 - -						
Interest on Money borrowed for these Improvements	- - - - - 331,180 11 4							

Deduct,—Receipts by Sales of Ground and Old Materials, Ground Rents, Interest on Profits of Exchequer Bills, &c. - - - - - £. 143,508 18 -

Also, Interest on Monies charged on London Bridge Approaches Fund, £. 12,877 14 4

And part of Money received from that Fund applied towards Repayment of Interest on Loans, as stated below - - - - - 10,000 - -

22,877 14 4

Net Expenditure, including Interest on Monies Borrowed - £. 1,019,467 7 7

166,386 13 4

The New Line of Street from Spitalfields Church to Shoreditch.

The cost of this Improvement, which is now in progress, and is to be defrayed out of the proceeds of the duty of 1 d. per ton on coals, levied under Act 8 & 9 Vict. c. 101, amounts, up to the 31st March 1853, to 148,706 l. 18 s. 3 d., after deducting the produce of sales of old materials, &c., amounting to 5,856 l. 11 s. 2 d.

The amount received from the Coal Duty, or by Sale of Stock purchased with the proceeds of that duty, is 96,349 l. 17 s. 7 d.

Of this Sum there have been applied—	£. s. d.
In payment of Interest on Money borrowed for the Improvement	8,774 17 1
And towards the Cost thereof	87,575 - 6
	£. 96,349 17 7

No leases have as yet been granted, or sales made of building ground in this line.

The estimated rental to be derived from it is about 3,500 l. per annum.

MEMORANDUM.

On the 15th March 1853 there was received from the Chamberlain of the City of London, in respect of Charges made upon the London Bridge Approaches Fund by the late Board of Woods and Works, the sum of - - - - -	£. s. d.
Of which the Sum of 61,090 l. 10 s. 1 d. has been applied in the following manner; viz.	61,146 9 7
To the Imperial Assurance Company for Repayment of Principal of Loan advanced for the purposes of the Westminster Improvements, under the Act 11 & 12 Vict. c. 124 - - - - -	2,50,000 - -
Ditto - - - - - for Interest from 10th October 1852 to 23d March 1853, inclusive - - - - -	1,000 10 1
To the Commissioners of Her Majesty's Woods, &c., in part Repayment of Monies advanced for Interest on Loans for the Metropolis Improvements - - - - -	10,000 - -
	61,090 10 1
Leaving a Balance payable to the Consolidated Fund, after the Bill introduced by the Chancellor of the Exchequer during the present Session of Parliament shall have become law, of - - - - -	£. 22,055 13 6

Office of Works, &c.,
14 April 1853.

William Molesworth,
First Commissioner of Her Majesty's Works and Public Buildings.

Appendix, No. 5.

Papers delivered in by *John Dickinson, Esq.*, 5 May 1853.

Appendix, No. 5.

THE following is a List of TOWNS and VILLAGES in the Neighbourhood of *London*, the Inhabitants of which are subject to the TAX of One Shilling and One Penny, for every Ton of Coals they consume, whether brought through the Port of London, or from any other place whatsoever.

Abbots Langley.	Elstree.	Peckham.
Acton.	Edgware.	Peckham Rye.
Aldenham.	Enfield.	Plumstead.
Amwell.	Epping.	Poplar.
Battersea.	Farningham.	Potter's Crouch.
Barking.	Feltham.	Potter's Bar.
Barnes.	Finchley.	Pinner.
Barnet.	Fulham.	Purfleet.
Bayswater.	Godstone.	Putney.
Blackheath.	Greenwich.	Rainham.
Beckenham.	Greenhithe.	Red Hill, for Reigate.
Bexley.	Hampton.	Richmond.
Bermondsey.	Hammersmith.	Rickmansworth.
Blackwall.	Hayes.	Rotherhithe.
Brentford.	Hampstead.	Roehampton.
Brentwood.	Hatfield.	Romford.
Brixton.	Harrow.	Stockwell.
Brompton.	Harefield.	Sutton.
Bromley (Kent).	Hackney.	Streatham.
Bromley (Middlesex)	Herne Hill.	Stamford Hill.
Broxbourn.	Hanwell.	Sydenham.
Bushey.	Hendon.	Sandridge.
Camden Town.	Heston.	Shooters Hill.
Camberwell.	Highgate.	Southall.
Carshalton.	Highbury.	Shepperton.
Chelsea.	Holloway.	Staines.
Charlton.	Hounslow.	Stratford-le-Bow.
Chislehurst.	Hoddesdon.	St. Alban's.
Chigwell.	Horton.	Shadwell.
Chiswick.	Hertford.	Southgate.
Cheam.	Hornsey.	Shenley.
Cheshunt.	Homerton.	South Mimms.
Chipping Ongar.	Hornchurch.	Stoke Newington.
Clapham.	Ilford.	Stanmore.
Clapton.	Isleworth.	Sudbury.
Cobham.	Iver.	Sheen.
Croydon.	Islington.	Thames Ditton.
Crayford.	Kennington.	Tooting.
Cray, St. Mary.	Kensington.	Twickenham.
Cray, North.	Kew.	Teddington.
Cray, Foots.	Kingston.	Thurrock, West.
Cray, St. Paul's.	Kilburn.	Thurrock, Gray's.
Colney-street.	Lambeth.	Thurrock, Little.
Colnbrook.	Leatherhead.	Twyford.
Dartford.	Low Layton.	Tottenham.
Darent.	Lee.	Turnham-green.
Dalston.	Lewisham.	Uxbridge.
Denham.	Limehouse.	Walton-on-Thames.
Denmark-hill.	Mortlake.	Weybridge.
Dulwich.	Moulsey, East.	Wandsworth.
Deptford.	Moulsey, West.	West Ham.
Drayton.	Merton.	Wimbledon.
Ealing.	Mitcham.	Westerham.
Esher.	Morden.	Woolwich.
Epsom.	Merstham.	Watford.
Ewell.	Norwood.	Walthamstow.
Eltham.	New Cross.	Willesden.
East Wickham.	Northfleet.	Waltham Abbey.
East Ham.	Notting Hill.	Waltham Cross.
Erith.	Newington Butts.	
Edmonton.	Petersham.	

Appendix, No. 5.

AN ACCOUNT of the Amount of DUTIES received upon INLAND COALS brought by all Modes of Conveyance into *London*, and the Amount paid for Drawback, both Foreign and Inland, since the Year 1838 inclusive, at which period Drawback was first allowed upon Duties received by the Corporation on their account or otherwise.

YEARS.	Duty of 8d. per Ton.			Duty of 4d. per Ton.			Duty of 1d. per Ton.			TOTAL Inland Duty.			TOTAL DRAWBACK allowed.			
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	
1838 - - -	56	4	2	27	2	10	7	-	6½	90	7	6½	142	13	6	
1839 - - -	431	2	-	189	1	-	53	17	9	674	-	9	3,744	16	3	
1840 - - -	739	12	4	375	6	7	92	9	-½	1,207	7	11½	4,402	10	1	
1841 - - -	1,119	16	6	513	5	6	139	19	6½	1,773	1	6½	3,869	2	6	
1842 - - -	1,050	12	8	524	16	-	181	6	7	1,706	15	3	5,168	17	1	
1843 - - -	1,156	2	6	571	18	9	144	10	3½	1,872	11	6½	4,573	9	1	
1844 - - -	2,408	10	6	1,193	2	11	301	1	3½	3,902	14	8½	3,965	18	-	
1845 - - -	2,289	11	11½	1,199	6	3½	286	4	-	3,776	2	2½	5,820	18	3	
1846 - - -	1,147	5	9	575	15	7	140	1	6½	1,863	2	10½	6,860	9	7	
1847 - - -	1,437	11	11	678	5	10	179	14	-	2,295	11	9	6,644	16	10	
1848 - - -	1,963	2	1	1,014	2	10	245	7	8½	3,222	12	7½	7,752	7	9	
1849 - - -	1,392	15	8	693	19	10½	171	18	3½	2,258	13	9½	7,561	11	2	
1850 - - -	3,159	18	4	1,426	6	6	456	13	1½	5,042	17	11½	6,758	2	1	
1851 - - -	8,248	2	9	4,252	18	4	941	-	10	13,442	1	11	9,810	13	4	
1852 - - -	13,627	13	3	6,819	3	8	1,704	15	11	22,151	12	10	16,380	15	2	
TOTALS - - £.										65,278	15	4	93,456	15	8	
Amount of Drawback allowed beyond the amount of Inland duty received - - - - -										28,178	-	4	-			
										£.	93,456	15	8½	93,456	15	8

N.B.—The above is exclusive of Amount of Exemption allowed to Railway Companies for Coke consumed in their engines, under Act of 1851.

Chamber of London, }
April 1853.

Benj. Scott.

Appendix, No. 6.

GREAT NORTHERN RAILWAY.

Appendix, No. 6.

STATEMENT of the Quantity of COALS brought into the London District by the Great Northern Railway, from August 1850 to 31st March 1853.

PERIOD.	WEIGHT.
	Tons. cwt. qrs. lbs.
From August 1850 (the date at which the Great Northern Line was opened to London) to 31st December 1850 - - - -	2,775 0 0 0
During the year 1851 - - - - -	97,159 0 0 0
During the year 1852 - - - - -	197,495 0 0 0
From the 1st January to 31st March 1853 - - - - -	88,919 0 0 0
Total Tons carried - - - - -	386,348 0 0 0

J. R. Mowatt, Secretary.

LONDON, BRIGHTON AND SOUTH COAST RAILWAY.

RETURN of the Quantity of COALS brought within the London District from the Year 1831, inclusive.

YEAR.	WEIGHT.
	Tons. cwt. qrs. lbs.
1831 to 1840, Railway not constructed - - - - -	—
1841 - - - - -	—
1842 - - - - -	—
1843 - - - - -	—
1844 - - - - -	—
1845 - - - - -	—
1846 - - - - -	—
1847 - - - - -	—
1848 - - - - -	—
1849 - - - - -	10 7 0 0
1850 - - - - -	—
1851 - - - - -	1 6 1 0
1852 - - - - -	—
1853 - - - - -	1 6 3 0
TOTAL TONS - - - - -	13 0 0 0

London, 30 April 1853.

Fred. Slight, Secretary.

LONDON AND SOUTH-WESTERN RAILWAY.

STATEMENT of the Quantity of COALS brought into the London District from the Year 1831 to 1852.

No Coals have been brought within the London District by this Company from the year 1831 to 1852 inclusive.

Secretary's Office, York Road, }
23 May 1853.

L. Crombie, Secretary.

Appendix, No. 7.

Appendix, No. 7. **AN ACCOUNT of the TOTAL AMOUNT contributed out of the PROPERTY and ESTATES of the CORPORATION of London for PUBLIC PURPOSES and IMPROVEMENTS, irrespective of the COAL DUTIES and of the Amount of the FOURPENNY COAL DUTY, the Property of the Corporation, contributed voluntarily towards such Objects since the passing of the Act 5 & 6 William and Mary.**

Contributed to the Orphans' Fund from the commencement of that Fund to the 5th April 1829 (as per Appendix to Report on Orphans' Fund, 3d June 1829):	£.	s.	d.	£.	s.	d.
Out of City's estates - - - - -	1,324,750	-	-			
Fees on freedoms - - - - -	41,249	15	-			
Apprentice bindings - - - - -	34,277	5	-			
Rate on inhabitants of City - - - - -	203,906	18	7			
Aqueducts - - - - -	62,440	19	11			
				1,666,624	18	6
Contributed to said Fund and London Bridge Approaches Fund, from the 5th April 1829 to the 5th January 1853:						
Out of City's estates - - - - -	287,500	-	-			
Fees on freedoms - - - - -	5,112	10	-			
Apprentice bindings - - - - -	2,314	10	-			
Aqueducts - - - - -	5,008	14	11			
				299,936	14	11
Contributed out of Fourpenny Duty towards Improvements in the City (as per Account, No. 18, Appendix to Select Committee on Coals, 1853, page 94) - -	300,000	-	-			
Ditto - - - - -	200,000	-	-			
Ditto - - - - -	40,000	-	-			
Ditto (as per Note (4), page 93) - - - - -	80,000	-	-			
				620,000	-	-
	£.			2,586,560	18	5

The above is exclusive of contribution out of Bridge House Estates for rebuilding London Bridge, and various minor improvements, not specifically charged on any particular revenue.

£. 11,500 a year and other smaller payments are to be contributed towards Metropolis improvements up to the 5th July 1862.

Chamber of London, }
7 May 1853. }

Benj. Scott,
Chief Clerk.

Appendix, No. 8.

A STATEMENT showing the YEARS during which the respective RAILWAY COMPANIES commenced paying DUTIES to the CORPORATION on account of COALS brought within the Limits of the Boundary ; also the QUANTITIES so brought. Appendix, No. 8.

YEAR.	North Western.	Great Western.	Eastern Counties.	South Eastern.	Great Northern.	London and Brighton.	South Western.
	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>
1843	90	nil.	nil.	nil.	nil.	nil.	nil.
1844	nil.	nil.	nil.	nil.	nil.	nil.	nil.
1845	8,377	nil.	nil.	nil.	nil.	nil.	nil.
1846	7,348	4,350	nil.	nil.	nil.	nil.	nil.
1847	13,967	5,379	nil.	nil.	nil.	nil.	nil.
1848	17,881	19,901	56	49	nil.	nil.	nil.
1849	19,487	nil.	nil.	152	nil.	nil.	nil.
1850	44,865	nil.	nil.	5,286	4,944	nil.	nil.
1851	110,163	25,152	5,296	5,319	101,976	nil.	nil.
1852	137,978	4,596	28,815	10,652	195,865	nil.	nil.

A STATEMENT showing the Quantity of INLAND COAL liable to DUTY that during the Year 1852 was brought by the GRAND JUNCTION CANAL and delivered between the spot where the Boundary Stone was originally placed and where it at present stands, as compared with the Quantity of Seaborne Coal (on which a Drawback has been allowed) that has been conveyed beyond the Limits of 20 Miles from the General Post-office, during the same Period.

Inland coal liable to duty brought to and delivered on that portion of the canal between the old boundary post and the stone as it at present stands - - - - - 1,964 tons.

Seaborne coal on which a drawback has been allowed on passing the stone placed at the present boundary on the Grand Junction Canal - - - - - 5,545 tons.

A STATEMENT showing the GROSS IMPORTS by RAILWAYS and CANAL (Seaborne excluded) during the Year 1852, as compared with the GROSS AMOUNT of EXEMPTIONS and DRAWBACKS allowed during the said Period, in conformity with the Provisions of the Act 14 & 15 Vict. c. 146 (1851).

1 8 5 2.

Imports.				Exports and Deliveries beyond Boundaries.			
			<i>Tons.</i>				
Railways -	-	-	377,907	Tons	-	-	336,773
Canals -	-	-	38,913				
			411,820				

Appendix, No. 8.

A COMPARATIVE STATEMENT showing a List of Towns within and beyond the Boundary of Twenty Miles from the General Post-office, that by the operation of the Act 14 & 15 Vict. c. 146, have been rendered liable to the PAYMENT of DUTIES on COALS brought within the Limits, or entitled to receive a DRAWBACK of the DUTIES on COALS conveyed beyond.

Towns rendered liable to duty that, previous to the Act 8 & 9 Vict. c. 101, were free from taxation :—St. Alban's.

Towns entitled, in conformity with the Act 14 & 15 Vict. c. 146 (1851), to receive a drawback on seaborne and other coal conveyed beyond the boundary, and which towns were previously to the said Act indirectly taxed with the duties on coal:—Gravesend, Dorking, Guildford, Farnham, Windsor, Hitchin, Stevenage, Welwyn, Buntingford, Bishop's Stortford, Sawbridgeworth, Harlow, Ware, &c.

J. R. Scott,
Clerk and Registrar of the Coal Market.

Appendix, No. 9.

Appendix, No. 9.

A STATEMENT, showing the Approximate Quantities on which a DRAWBACK has been allowed, during the Year 1852, on COALS conveyed beyond the Port of London, and the Limits of the London District.

	Tons.
Railways - - - - -	80,059
Canals - - - - -	69,817
Steam Stores - - - - -	60,142
British Possessions - - - - -	43,255
Foreign Ports - - - - -	22,545
Coast - - - - -	1,239
TOTAL Drawbacks - - - - -	277,057

A STATEMENT, showing the Quantities on which an EXEMPTION or RETURN of DUTIES have been allowed, during the Year 1852, on COALS conveyed beyond the Limits of the London District.

	Tons.
River Thames (below Port) - - - - -	15,621
Railways - - - - -	12,031
Coke consumed by Engines of Railway Companies beyond Limits - - - - -	17,734
Canals - - - - -	390
Road Traffic - - - - -	2,068
TOTAL Exemptions or Return of Duty - - - - -	47,844

RECAPITULATION.

	Tons.
Drawbacks - - - - -	277,057
Exemptions or Return of Duty - - - - -	47,844
	324,901

J. R. Scott,
Clerk and Registrar.

Appendix, No. 10.

PAPER delivered in by Mr. B. Scott.

A STATEMENT of the PENSIONS granted by the Corporation of London to DEPUTY SEA-COAL METERS, upon the Abolition of their Offices by the operation of the Act 1 & 2 Will. 4, c. 76, stating when the said Pensions were granted, and the Length of Service of each Pensioner; also how many of the said Pensioners survived on the 1st January 1853, and the Amount of their Annual Pensions still payable.

Appendix, No. 10.

No.	NAME.	Length of Service.	Amount of Pensions granted.			Amount of Pensions payable to Survivors.		
			£.	s.	d.	£.	s.	d.
1	Benjamin Nettleford	Superannuated	107	17	6			
2	Joseph Morse	"	107	17	6			
3	Robert Chipping	"	107	17	6			
4	Samuel Mitchell	"	107	17	6	107	17	6
5	James Bryon	25 years and upwards	140	—	—			
6	Samuel Newell	"	140	—	—			
7	William Taylor	"	140	—	—			
8	John Clotworthy	"	140	—	—			
9	James Collins	"	140	—	—	140	—	—
10	Henry King	"	140	—	—			
11	John King	"	140	—	—			
12	William Moss	"	140	—	—			
13	James Whitehead	"	140	—	—			
14	Thomas Aylwin	"	140	—	—			
15	William Cobb	"	140	—	—	140	—	—
16	William Smith	"	140	—	—			
17	Carter Cook	"	140	—	—			
18	John Jones	"	140	—	—			
19	Philip Smith	"	140	—	—			
20	John Allen	"	140	—	—			
21	Benjamin Gay	20 to 25 years	140	—	—			
22	John Hunter	"	140	—	—			
23	Joseph Carter	"	140	—	—	140	—	—
24	Thomas Burn Desormeaux	"	140	—	—	140	—	—
25	Thomas North	"	140	—	—			
26	James Broughton	"	140	—	—			
27	John Pink	"	140	—	—			
28	John Warwick	"	140	—	—			
29	Joseph Newman	"	140	—	—			
30	Phineas Pound	"	140	—	—			
31	Richard Price	"	140	—	—			
32	John McCann	15 to 20 years	130	—	—	130	—	—
33	Benjamin Hack	"	130	—	—			
34	John Perrin	"	130	—	—			
35	William Hunt	"	130	—	—			
36	William Prizeman	"	120	—	—			
37	James Flockhart	"	130	—	—			
38	James C. S. Hill	"	130	—	—			
39	Michael Worth	"	130	—	—			
40	Alfred Hancock	"	130	—	—			
41	Thomas James Ventris	"	130	—	—			
42	Thomas Fletcher	"	130	—	—	130	—	—
43	Henry Ginger	"	130	—	—			
44	Richard Barnes	"	130	—	—	130	—	—
45	William Smith Bryon	"	130	—	—			
46	George King	"	130	—	—			
47	Edward Hammond	"	130	—	—	130	—	—
48	Isaac Wells	"	130	—	—			
49	George Snuggs	"	130	—	—			
50	William Davis	"	130	—	—	130	—	—

(continued)

Appendix, No. 10.

No.	NAME.	Length of Service.	Amount of Pensions granted.			Amount of Pensions payable to Survivors.		
			£.	s.	d.	£.	s.	d.
51	Alexander Waugh - - -	10 to 15 years - -	120	-	-	120	-	-
52	Edward Vennor - - -	" - -	120	-	-			
53	Samuel Woodward - - -	" - -	120	-	-	120	-	-
54	Thomas Hurst - - -	" - -	120	-	-	120	-	-
55	Joseph Fleming - - -	" - -	120	-	-			
56	William Jones - - -	" - -	120	-	-			
57	John Nicholas Barron - - -	" - -	120	-	-			
58	George Turnbridge - - -	" - -	120	-	-			
59	Richard Brown - - -	" - -	120	-	-			
60	Frederick William Zurhorst - - -	" - -	120	-	-	120	-	-
61	James Chapman - - -	" - -	120	-	-			
62	Richard Sykes - - -	" - -	120	-	-			
63	George Maguire - - -	" - -	120	-	-	120	-	-
64	Barney M. Hill - - -	" - -	120	-	-			
65	George Jackson - - -	" - -	120	-	-	120	-	-
66	E. King - - -	" - -	120	-	-			
67	Philip Thompson - - -	" - -	120	-	-			
68	Joseph Gandell - - -	" - -	120	-	-			
69	James Child - - -	" - -	120	-	-	120	-	-
70	Benjamin B. Cowell - - -	" - -	120	-	-			
71	Thomas Fox - - -	" - -	120	-	-			
72	Thomas Hill - - -	" - -	120	-	-	120	-	-
73	John Russell - - -	" - -	120	-	-			
74	Horatio R. Houlgate - - -	5 to 10 years (Class 1)	110	-	-			
75	Thomas Wilt - - -	" - -	110	-	-			
76	John Thomas Cox - - -	" - -	110	-	-	110	-	-
77	Benjamin Foster - - -	" - -	110	-	-			
78	Joseph Webb - - -	" - -	110	-	-	110	-	-
79	David Dodson - - -	" - -	110	-	-			
80	James Lavender - - -	" - -	110	-	-	110	-	-
81	Edward Stocks - - -	" - -	110	-	-	110	-	-
82	Joseph Bell - - -	" - -	110	-	-			
83	George Hughes - - -	" - -	110	-	-	110	-	-
84	Joseph Scales - - -	" - -	110	-	-			
85	James Davis - - -	" - -	110	-	-	110	-	-
86	Henry Cole - - -	" - -	110	-	-	110	-	-
87	Thomas Watson - - -	" - -	110	-	-	110	-	-
88	Francis G. Smith - - -	" - -	110	-	-			
89	Harry H. Hale - - -	" - -	110	-	-	110	-	-
90	John Barber - - -	" - -	110	-	-	110	-	-
91	Strickland Muggeridge - - -	" - -	110	-	-			
92	William Henry Grove - - -	" - -	110	-	-			
93	Thomas N. Wilkins - - -	" - -	110	-	-	110	-	-
94	Henry Hemsley - - -	5 to 10 years (Class 2)	100	-	-	100	-	-
95	Edward Cable - - -	" - -	100	-	-			
96	Samuel William Freeman - - -	" - -	100	-	-	100	-	-
97	Stephen Farley Hale - - -	" - -	100	-	-			
98	Joseph Collyer - - -	" - -	100	-	-	100	-	-
99	John Munting - - -	" - -	100	-	-			
100	Henry Clode - - -	" - -	100	-	-	100	-	-
101	William Hamper - - -	" - -	100	-	-			
102	Thomas Freeman - - -	" - -	100	-	-			
103	Thomas Carter - - -	" - -	100	-	-	100	-	-
104	James Craney - - -	" - -	100	-	-			
105	James Jacks - - -	" - -	100	-	-	100	-	-
106	George Smeeton - - -	" - -	100	-	-			
107	Nicholas Smith - - -	" - -	100	-	-			
108	William Mouat - - -	" - -	100	-	-	100	-	-
109	William E. Hunt - - -	" - -	100	-	-			
110	Edward S. Spencer - - -	" - -	100	-	-			
111	George R. Frieake - - -	" - -	100	-	-	100	-	-
112	William Henry Newman - - -	" - -	100	-	-			
113	Robert D. Drury - - -	" - -	100	-	-			
114	John Day - - -	5 to 10 years (Class 3)	90	-	-	90	-	-
115	John C. Bennett - - -	" - -	90	-	-	90	-	-
116	Henry Meriton - - -	" - -	90	-	-	90	-	-
117	William Burr - - -	" - -	90	-	-	90	-	-
118	George Seal - - -	" - -	90	-	-	90	-	-
119	Thomas Skegg Driver - - -	" - -	90	-	-	90	-	-
120	Thomas Fisher - - -	" - -	90	-	-	90	-	-
121	Thomas Wilkinson - - -	" - -	90	-	-	90	-	-
122	Charles Tenton - - -	" - -	90	-	-			

No.	N A M E.	Length of Service.	Amount of Pensions granted.			Amount of Pensions payable to Survivors.		
			£.	s.	d.	£.	s.	d.
123	Joseph Silvester - - -	5 to 10 years (Class 3)	90	-	-			
124	Henry Ledger - - -	"	90	-	-	90	-	-
125	James Betts - - -	"	90	-	-			
126	Michael Knill - - -	"	90	-	-	90	-	-
127	George Frederick Denman -	"	90	-	-	90	-	-
128	Edward Michael Perriman -	"	90	-	-	90	-	-
129	Joseph R. Buttemer - -	"	90	-	-	90	-	-
130	Thomas P. Rose - - -	"	90	-	-	90	-	-
131	George Fisher - - -	"	90	-	-			
132	Robert Higgins - - -	"	90	-	-			
133	Jonathan Tilley - - -	"	90	-	-			
134	George Tucker Coleman -	"	90	-	-	90	-	-
135	John Johnson - - -	Under 5 years	80	-	-			
136	William Vandy - - -	"	80	-	-			
137	John William Neverd - -	"	80	-	-			
138	Charles J. Hurcombe - -	"	80	-	-			
139	John Newton - - -	"	80	-	-	80	-	-
140	Harry Gibbons - - -	"	80	-	-			
141	Thomas Jones - - -	"	80	-	-			
142	James William Wooden -	"	80	-	-			
143	Thomas James Ventris, junior -	"	80	-	-			
144	Benjamin Cordell - - -	"	80	-	-	80	-	-
145	John Anderson - - -	"	80	-	-			
146	Thomas Smart - - -	"	80	-	-	80	-	-
147	Peter Martin - - -	"	80	-	-	80	-	-
148	Philip Thomas Hurlock -	"	80	-	-	80	-	-
149	Francis Henshaw - - -	"	80	-	-	80	-	-
150	Nathaniel P. Giles - - -	"	80	-	-	80	-	-
151	Richard Johnson - - -	"	80	-	-			
152	William Ledger - - -	"	80	-	-			
	Mr. William Druminer, late principal clerk to the Coal Meters, in trust - - -		682	10	-			
	Mr. John Freeman, late first assistant clerk to the Coal Meters - - -		248	17	6			
	Mr. William Vale, jun., late second assistant clerk to the Coal Meters - - -		248	17	6	248	17	6
	Mr. Edward White, late collector of groundage of colliers and water-baillage on coals - -		220	-	-			
60 Survivors, whose Pensions amount to a Total of - - - £.						6,446	15	-

Note.—There is also a compensation allowance of 500 *l.* per annum to the Lord Mayor for the time being, for the loss of fees on permit, and payment under Act of the 9th Anne.

Chamber of London, }
5 June 1853.

Benj. Scott, Chief Clerk.

Appendix, No. 11.

Appendix, No. 11.

RETURN of the Sums charged by Parliament on the Produce of the COAL DUTIES in force previously to the Act 1st & 2d Will. 4, c. 76 (Local and Personal), and remaining unpaid on the 31st day of December 1831; the Sums subsequently so charged, specifying the Acts of Parliament by authority of which they have been Raised, and the Purposes for which the Money was Expended, and the Amount of the Principal Sums respectively charged on the Coal Duties and remaining Due on the 5th January 1853.

The Sums charged by Parliament on the Produce of the Coal Duties in force previously to the Act 1st and 2d Will. 4, c. 76 (Local and Personal), and remaining unpaid on the 31st day of December 1831; specifying the Acts of Parliament by authority of which they have been raised, and the Purposes for which the Money was Expended.

	£.	s.	d.
No sums were chargeable solely on any coal duties previously to the said Act and remaining unpaid on the 31st December 1831; but the following sums remaining payable, had been then authorised to be charged upon the "Orphans' Fund" and the "London Bridge Approaches Fund," to the credit of which funds the duty of 8 d. per ton on coals had been directed to be carried.			
Remaining of the loan of 95,000 l. authorised by Act 52d Geo. 3, c. 209, for building a new prison for debtors for London and county of Middlesex - - - - -	1,000	-	-
Remaining of the loan of 5,000 l. authorised by Act 52d Geo. 3, c. 210, for improving Moorfields - - - - -	1,500	-	-
Remaining of the loan of 80,000 l. authorised by Act 55 Geo. 3, c. 91, for clearing and providing a site for the General Post Office - -	68,100	-	-
Authorised by Act 10 Geo. 4, c. 136, for improving the approaches to London Bridge - - - - -	1,000,000	-	-
Authorised by Act 11th Geo. 4, c. 64, for defraying the expenses of the removal of Fleet Market - - - - -	250,000	-	-
TOTAL - - - £.	1,320,600	-	-

Chamber of London, }
9 July 1853.

Benjamin Scott,
Chief Clerk.

The Sums charged by Parliament on the produce of the coal duties in force subsequently to the passing of the Act 1st & 2d Will. 4, c. 76 (Local and Personal), specifying the Acts of Parliament by authority of which they have been raised, and the Purposes for which they have been Expended.

Charged on the London Bridge Approaches Fund, to which the Duty of 8 d. per Ton is applicable:

	£.	s.	d.
For improving the site of the Royal Exchange in the city of London and the avenues adjoining thereto, pursuant to Act 1st & 2d Vict. c. 100 - - - - -	150,000	-	-
For further improving the avenues adjoining the Royal Exchange, pursuant to Act 5th & 6th Vict. c. 101 - - - - -	40,000	-	-
Towards the expense of making a street towards Clerkenwell Green, pursuant to Act 5th & 6th Vict. c. 101 - - - - -	25,000	-	-
Charge upon the fund by the Commissioners of Her Majesty's Woods, Forests, &c., pursuant to Act 2d & 3d Vict. c. 80, to be applied under Act 3d & 4th Vict. c. 87, for making certain additional thoroughfares in the metropolis, viz., a street from Oxford-street to Holborn; a street from Long Acre to Charlotte-street, Bloomsbury; and a street from the London Docks to Spitalfields Church, with interest at 5 l. per cent. per annum from the 24th August 1839 -	200,000	-	-

	£.	s.	d.
Charge made upon the fund by the Commissioners of Her Majesty's Woods, Forests, &c. pursuant to Act 3d & 4th Vict. c. 87, to be applied towards the improvements before mentioned, with interest at 5 l. per cent. per annum from 7th August 1840 - - - -	100,000	-	-
Charge made upon the fund by the Commissioners of Her Majesty's Woods, Forests, &c. to be applied under Act 4th & 5th Vict. c. 12, in formation of a new street from Coventry-street to Long Acre, and another from East Smithfield to Rosemary-lane, and in aid of Improvements in Southwark and Westminster, with interest at 5 l. per cent. per annum from the 10th May 1841 - - - -	189,000	-	-
Charge made upon the fund by the Commissioners of Her Majesty's Woods, Forests, &c. pursuant to Act 13th & 14th Vict. c. 103, to be applied towards the satisfaction and discharge of monies already raised for the improvement of the metropolis, or such further improvements as shall be sanctioned by any future Act of Parliament -	116,000	-	-
Charge made upon the fund by the Commissioners of Her Majesty's Woods, Forests, &c., pursuant to Act 13th and 14th Vict. c. 103, towards the expenses of making and completing a line of street in Southwark - - - -	30,000	-	-
Charge made upon the fund by the Commissioners of Her Majesty's Woods, Forests, &c., pursuant to Act 13th & 14th Vict. c. 103, towards the expenses of making, forming, and completing the new street in Westminster intended to be called Victoria street - -	30,000	-	-
Charge authorised, pursuant to Act 13th & 14th Vict. c. 103, s. 7, for the purposes of completing the improvements from Farringdon-street to Coppice-row, Clerkenwell - - - -	88,000	-	-
£.	968,000	-	-
The interest on the above-mentioned sums of 200,000 l., 100,000 l., and 189,000 l., and which has not been paid out of the growing produce of the fund, amounted on the 5th January 1853 to the sum of - - - -	296,302	7	11
TOTAL - - - £.	1,264,302	7	11

Note.—The surplus of the Fund, of uncertain amount, is directed by Act 13th & 14th Vict. c. 103, to be applied to opening an improved line of communication between Coventry-street and Covent Garden.

Chamber of London, }
9 July 1853.

Benjamin Scott,
Chief Clerk.

THE AMOUNT of the PRINCIPAL SUMS respectively charged on the several COAL DUTIES and remaining Due on the 5th January 1853.

Charges on Duty of 1d. per Ton:

The duty of 1d. per ton was, by the Act 8 & 9 Vict. c. 101, made applicable to the creation of a fund for the execution of such improvements in the metropolis as Parliament should direct and sanction; and by the Act 9 & 10 Vict. c. 34, the Commissioners of Her Majesty's Woods, &c. were empowered to charge and raise upon the credit of the said fund (called the Metropolis Improvement Fund), a sum not exceeding 120,000 l., and otherwise to apply the funds, stocks, and securities forming the said fund in constructing a new street from Spitalfields to Shoreditch; and by the Act 13 & 14 Vict. c. 109, Her Majesty's said Commissioners were further empowered to raise the sum of 60,000 l. upon the credit of the said Metropolis Improvement Fund for completing the said new street from Spitalfields to Shoreditch; whether any, or, if any, what principal sums remained charged upon the duty of 1d. per ton, remained due at the date of making up the Return, is not known officially to the Chamberlain.

Appendix, No. 11.

Charges on the London Bridge Approaches Fund, to which the Duty of 8*d.* per Ton is applicable :

The undermentioned sums had been authorised to be charged upon the London Bridge Approaches Fund, to the credit of which fund the duty of 8 <i>d.</i> per ton is carried and remained payable on the 5th January 1853 :—		£.	s.	d.
Charge made upon the fund by the Commissioners of Her Majesty's Woods, Forests, &c. pursuant to Act 2d & 3d Vict. c. 80, to be applied under Act 3d & 4th Vict. c. 87, for making certain additional thoroughfares in the metropolis; namely, a street from Oxford-street to Holborn; a street from Long Acre to Charlotte-street, Bloomsbury; and a street from the London Docks to Spitalfields Church, with interest at 5 per cent. per annum from the 24th August 1839 - - - - -		200,000	-	-
Charge made upon the fund by the Commissioners of Her Majesty's Woods, Forests, &c. pursuant to Act 3d & 4th Vict. c. 87, to be applied towards the improvements before mentioned, with interest at 5 per cent. per annum from 7 August 1840 - - - - -		100,000	-	-
Charge made upon the fund by the Commissioners of Her Majesty's Woods, Forests, &c. to be applied under Act 4th & 5th Vict. c. 12, in formation of a new street from Coventry-street to Long-acre, and another from East Smithfield to Rosemary-lane, and in aid of improvements in Southwark and Westminster, with interest at 5 <i>l.</i> per cent. per annum from the 10th May 1841 - - - - -		189,000	-	-
Charge made upon the fund by the Commissioners of Her Majesty's Woods, Forests, &c. pursuant to Act 13th & 14th Vict. c. 103, to be applied towards the satisfaction and discharge of monies already raised for the improvement of the metropolis, or such further improvements as shall be sanctioned by any future Act of Parliament -		116,000	-	-
Charge made upon the fund by the Commissioners of Her Majesty's Woods, Forests, &c. pursuant to Act 13th & 14th Vict. c. 103, towards the expense of making and completing a line of street in Southwark - - - - -		30,000	-	-
Charge made upon the fund by the Commissioners of Her Majesty's Woods, Forests, &c. pursuant to Act 13th & 14th Vict. c. 103, towards the expenses of making, forming, and completing the new street in Westminster, intended to be called Victoria Street - -		30,000	-	-
Charge authorised to be made by the Corporation of London pursuant to Act 13th & 14th Vict. c. 103, s. 7, for the purposes of completing the improvements from Farringdon-street to Coppice-row, Clerkenwell - - - - -		88,000	-	-
	£.	753,000	-	-
The interest on the above-mentioned sums of 200,000 <i>l.</i> , 100,000 <i>l.</i> , and 189,000 <i>l.</i> , and which has not been paid out of the growing produce of the fund, amounted, on the 5th January 1853, to the sum of - - - - -		296,302	7	11
	£.	1,049,302	7	11

Note.—The surplus of the fund of uncertain amount is directed by Act 13th & 14th Vict. c. 103, to be applied to opening an improved line of communication between Coventry-street and Covent Garden.

Chamber of London, }
9 July 1853.

Benjamin Scott,
Chief Clerk.

Appendix, No. 12.

A RETURN of the SUMS chargeable and actually raised under the Provisions of the Acts 9 & 10 Vict. c. 34, and 13 & 14 Vict. c. 109, by which Powers were given to Her Majesty's COMMISSIONERS OF WORKS to make certain IMPROVEMENTS in *Spitalfields*; specifying the Date of each Loan, the Rate of Interest, the Repayments (if any), and the Balance of Principal and Interest remaining due on the 5th January 1853:—Also, an Account of the Mode in which the Monies raised under the said Acts have been Expended, to the same Date.

Sum chargeable under the provisions of the Act 9 & 10 Vict. c. 34						£.	s.	d.
Ditto - - - ditto - - - of the Act 13 & 14 Vict. c. 109						120,000	-	-
						60,000	-	-
TOTAL Amount Chargeable						£.	180,000	-
RECEIPTS:								
1849:						£.	s.	d.
29 September	The Bank of England for 1st instalment of loan of 87,919 <i>l.</i> 7 <i>s.</i> , bearing interest at 4 per cent. per annum					20,919	7	-
31 October	Ditto - - - for 2d instalment					10,000	-	-
19 December	Ditto - - - for 3d ditto					10,000	-	-
1850:								
7 February	Ditto - - - for 4th ditto					10,000	-	-
1 May	Ditto - - - for 5th ditto					10,000	-	-
29 June	Ditto - - - for 6th ditto					10,000	-	-
4 October	Ditto - - - for 7th ditto					10,000	-	-
1851:								
3 Feb.	Ditto - - - for 8th ditto					7,000	-	-
						87,919	7	-
11 November	Ditto - - - for 1st instalment of 2d loan of 49,239 <i>l.</i> 16 <i>s.</i> 6 <i>d.</i> , bearing interest at 4 per cent. per annum					25,000	-	-
						112,919	7	-
Produce of the sale of Three per Cent. Consolidated Annuities, purchased in pursuance of the Act 8 & 9 Vict. c. 101, with monies arising from the 1 <i>d.</i> coal duties, between 31st December 1845 and 31st March 1849						43,672	13	9
Produce of the 1 <i>d.</i> coal duty between 31st March 1849 and the 30th September 1852, paid to the Bank of England in part discharge of principal and interest of loans						49,068	2	8
Proceeds of sales of old materials and fixtures						5,338	14	4
Rents collected						314	16	8
TOTAL Amount of Receipts						211,313 14 5		
EXPENDITURE:								
Purchase of premises and compensation to tenants						133,150	8	-
Surveys, valuations, and costs of awards						2,868	12	11
Law charges						5,046	12	10
Repayment of principal of loans						41,235	11	9
Interest on loans						8,067	16	10
Interest on purchase-monies						266	18	1
Rents						2,898	8	1
Shoring up houses						1,096	10	7
Putting up hoarding, building sewers and vaults, and paving the new street						6,042	5	10
Rates and taxes						1,299	-	10
Salary of the clerk of the works						220	-	8
Miscellaneous payments						79	4	2
TOTAL Amount of Expenditure						203,171 10 7		
BALANCE in Hand on the 5th January 1853						£.	8,142	3 10
The balance of principal due to the Bank of England on 5th January 1853, was						£.	71,683	15 3
Ditto - - of interest at the same date						141	8	1
TOTAL Amount due						£.	71,825	3 4

William Molesworth,
Chief Commissioner of Her Majesty's Works and Public Buildings.

Examined,

22 July 1853.

A. Marshall.

Appendix, No. 13.

Mr. *Warren's* Opinion, 20 April 1853.

Appendix, No. 13. I AM of opinion that no portion of the duty on coals, brought by canal or railway, within 20 miles of London, but not delivered into the port of London, by law necessarily accrues to, or forms a portion of the London Bridge Approaches Fund.

The charge on duty levied on canal-borne coal, and that levied on coal imported otherwise into the port of London, are essentially distinct in their origin and character. The former duty would seem to date from 1805, by the 45 Geo. 3, c. 128; the latter, in the shape of the Orphans' Fund, was established in the year 1694, by stat. 5 & 6 Will. & Mary, c. 10. The amount of the former was 1 s. 3 d., since reduced to 1 s. 1 d.; the amount of the Orphan Fund was 4 d. for the metage, and 6 d. per ton for every ton of coals imported into the port of London. This distinction clearly existed down to the passing of the 10 Geo. 4, c. 136, the 72d section of which charges the duty of 6 d. per ton, as the fund on which the advances by the Treasury was to be secured, and which duty was the main foundation of what is subsequently denominated "The London Bridges Approaches Fund." In neither that or any subsequent statute is there any express mention of the above duty of 1 s. 1 d. charged on canal-borne coal, as constituting a part of the Fund in question, nor do I find any language in any of these Acts which can fairly be construed to include it by implication. The only words on which any argument to the contrary could be founded, are the words, "brought by inland conveyance," used in stat. 3 & 4 Vict. c. 87, s. 92, and recited in a subsequent statute; but these words are, in my opinion, far too vague to create a new and additional charge upon the corporate funds; so important an operation would undoubtedly have been effected by direct and substantive enactment.

As at the time when this "Fund" was created, both the corporation and the Government were aware of the existence of these two distinct sources of revenue, they must be taken to have intentionally excluded the canal duty, by their specific appropriation of the other duties; on the ordinary principle of law, that "the express mention of one thing implies the exclusion of another,"—*Co. Litt.* 210 a.

20 April 1853.

(signed) *Samuel Warren.*

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ABERDEEN. Return of the amount of harbour dues levied on coals at Aberdeen, and payable to the Commissioners for the Improvement of the Harbour, in the years 1851 and 1852, *App.* 105.

Abolition of Duties. The coal tax should be taken off both sea-borne and inland coals; it would be very disadvantageous if what is done is not applied to both, *Wood* 831-833.

See also Inland Coals, 1. Manufactories. Sea-borne Coals.

Accounts. Some accounts relative to entries on coals have recently been sent from the Chamberlain's Office to the Lords of the Treasury, in accordance with an order from the Treasury to that effect, *Scott* 2.

Acts of Parliament. Evidence in detail as to the various Acts of Parliament under which the City of London levy the tax on coals; the origin of the coal tax was by a charter of James the First, in the third year of his reign, *Tyrrell* 4 *et seq.*; *Dickinson* 285-291—Complaint that the coal tax has been again and again continued by various Acts of Parliament, until that which was temporary has become a permanent tax, *Dickinson* 301-309—Paper delivered in, showing the seventeen Acts of Parliament promoted and obtained by the Corporation of London, having all of them the effect of either increasing, extending, or prolonging the tax on coals over a large area of country, for the benefit of the Corporation, without such a purpose being designated or even alluded to in the title of the respective Acts, *ib.* 422, 423, 438—Complaints of Acts of Parliament imposing a fresh tax on coal being allowed to pass without such purpose being noticed in the title, or without notice being given to the parties affected by the Act, *ib.* 424-432, 438.

Correction of Mr. Dickinson's evidence, with respect to the Acts of Parliament under which the City of London levy the tax on coals, and the charters granted to them for that purpose, *B. Scott* 440 *et seq.*—With respect to the Acts of Parliament, the Corporation do not disclaim having been parties to those Acts, although they have not been brought in by the Corporation, but with the concurrence and consent of the Government, *ib.* 471-479—The Act of 1845 did not extend the time during which the duty was leviable, *ib.* 479—The Bill of 1851 was six or seven days in Committee, and was opposed by five railway companies, so that it underwent a tolerable scrutiny, *Tyrrell* 940-944—Return showing the Statutes and Acts of Parliament by and under which the coal tax is levied over the area extended in 1850, *App.* 179, 216.

See also Area of Taxation. Collection of Duties. Drawbacks, 1. 2. Legislation. Vend and Delivery of Coals.

Alban's, St. The Act of 1845 imposed the duty upon towns which were previously exempt; reference to the case of St. Alban's; cause of this town being included in the Act of 1845, *J. R. Scott* 549-551.—*See also Drawback, 2. Exemptions.*

Andrews, St. Account of the harbour dues on coals, in each of the years 1851 and 1852; manner in which these duties have been applied, *App.* 110.

Area of Taxation. By the Act of 8 & 9 Vict., duties were payable on coals if brought within twenty miles of London; the legal boundary thus defined was made more clear by the Act of 1851, but the limit of twenty miles was not extended any further under that Act, *Tyrrell* 52-75—The duty of 4 *d.* per ton is collected over an area of twenty miles from the Post-office; the Act of 1851 has restricted the duty within this limit, and has reduced the area of taxation by at least 300 square miles; relief afforded by this Act, *B. Scott* 170-195—Observations on witness's sketch of the country, embracing the area now rendered subject to taxation by the Act of 14 & 15 Vict. c. 146, *Dickinson* 316—All coals coming within the circle of twenty miles are liable to the tax, and the Corporation may do what they like with the funds, *ib.* 322-324—The Act of 1851 enlarged the area of

0.49.

G G

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of taxation immensely; it carried it two miles further on each side of London; reference to the coloured map in illustration of this statement, *Dickinson* 390-408. 415-421.

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Chamberlain's Office. Statement of the entire expense of the Chamberlain's Office since the arrangement in 1843; the Chamberlain has never received less than 2,500*l.* a year, and seven clerks, including witness, receive between them, 2,102*l.* 10*s.*, *B. Scott* 109-112.

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The Act of 1851 enlarged the area of taxation immensely; it carried it two miles further
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DRAWBACK:

1. *Evidence generally as to the Allowance of Drawback on Coals by the Corporation of London.*
2. *Circumstances under which Hertford was excluded from the Drawback.*
3. *Papers laid before the Committee.*

1. *Evidence generally as to the Allowance of Drawback on Coals by the Corporation of London:*

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2. *Circumstances under which Hertford was excluded from the Drawback:*

In a Bill brought forward by the River Lee Navigation Company there was a clause inserted for the purpose of allowing the drawback to coals sent from London to Hertford; through the opposition of the City this clause was withdrawn, *Inskip* 848-854. 877-880—Evidence as to the circumstances under which Hertford pays the duty on coals as being within the area of limitation; the whole of the town is liable to the tax, *J. R. Scott* 890-900—The coal trade in the neighbourhood of Hertford is not restricted in any way as regards persons living beyond the area of taxation, who always receive the drawback, *ib.* 899—Evidence as to a Bill brought forward in 1852 by the River Lee Trustees, in which a clause was inserted for the purpose of allowing a drawback of the City dues on coals sent to Hertford; consent of the Government and of the City authorities to this clause; final withdrawal of the same through the subsequent opposition of the Treasury and the Corporation, *Marchant* 905. 919-924—The coal trade of Hertford has been greatly injured by the non-allowance of the drawback, inasmuch as coals can be obtained much more cheaply at Ware, it being altogether exempt from the City dues, *ib.* 912-915—Explanation as to the withdrawal of the clause in the Bill of the River Lee Trustees, by which the drawback was to have been allowed to the town of Hertford; the opposition of the City to this clause was consequent upon the objections of the Treasury thereto, *Tyrrell* 945, 946. 949-951—It depends on circumstances whether witness would grant the drawback to persons sending their own teams into St. Albans or Hertford for coals, to be consumed outside the boundary, and making their claims for exemption individually; all claims should be sent through a recognised agent or coal merchant, *J. R. Scott* 1016-1044—On coals being sent from Hertford to any place beyond the City limit of twenty miles, drawback is allowed, and the consumers have the advantage, *Gripper* 1119-1124.

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Grand Junction Canal. Return showing the quantity of inland coals carried on the Grand Junction Canal, and brought within the London district, from 1831 to 1852, both inclusive, *Rogers* 273; *App.* 214—Evidence showing that the London district is pointed out upon the canal by a stone fixed upon the banks, near King's Langley; formerly, previous to the last Act, this stone was near Lady Capel's Wharf, at Langley, *Rogers* 274—The removal of the stone extended the distance from London; effect of the alteration upon the quantity of coals carried by the canal company, *ib.* 275-281—There has always been a large sea-borne coal trade carried by the company, north of the City boundary, *ib.* 280-282—Observations as to the Acts under which the Grand Junction Canal Company is prohibited from bringing coals nearer to London than Grove Park, Hertford, without the payment of the duty to the Corporation, *Dickinson* 291—Statement of the coal traffic on the canal, *J. R. Scott* 551.

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Great Northern Railway. Observations as to the considerable coal trade which has sprung up in the case of the Great Northern Railway Company, *Dickinson* 336-343—Advantage which would have resulted to the consumer if a tax had not been levied on the coal introduced by the company, *ib.* 342-347—Particulars with respect to the Great Northern Railway Company, who purchase the Durham coals, bring them to London, and sell them on their own account, *Wood* 665-678—The company charge a higher price for coals within twenty or thirty miles of London than they do in London itself; they charge more for coals at Hitchin than they do at King's Cross, *ib.* 665-675—The coals supplied by the Great Northern do enter into competition, and have, to a certain extent, thrown out the sea-borne coal at Hertford, *ib.* 676-678.

Evidence relative to the Great Northern Company selling coals on their own account; way in which this acts very injuriously to the coalowners, *Wood* 707-724. 749-764. 774-793—Remarks relative to the refusal of the company to carry less than 25,000 tons of coal, *Wood* 743-748—Return of the quantity of coals brought into the London district by the Great Northern Railway in the year 1852, *App.* 175, 176—Statement of the coals brought into the London district by the railway, from August 1850 to 31st March 1853, *ib.* 219.—See also *Boundary Stones.* *Hertford.*

Great Western Railway. Return of the quantity of coals brought within the London district by the Great Western Railway in the year 1852, *App.* 175, 176—Annual return of the coals brought within the London district, from the year 1831 to 31 December 1852, *ib.* 215.

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The coal tax is a great hardship on the people of Hereford, 1138—Previously to the Act of 1851, the City boundary was at the stone at Broxbourne; the removal of that stone has brought Hertford within the area of taxation, 1138-1140—About the time of the passing of the Act of 1851, it was generally understood in Hertford that a promise had been given to exempt it from the duty, 1141-1149—Until the Act of 1851, Ware was liable to the duty, but is now exempt; Hertford being within the limit of twenty miles, is still subject to the duty, as it was previous to the Act of 1845; 1150-1153.

H.

Harwich. Account of the town duties levied on coals imported into Harwich, in the years 1851 and 1852; purposes to which applied, &c., *App.* 108.

Hastings. Statement of the coals and coke imported into Hastings, from 1 January 1851 to 31 December 1852, both inclusive, with the amount of duty thereon, and drawback allowed during the same period, within the district of the Hastings local Board of Health, *App.* 108.

Hertford. Hertford has always been taxable with the City coal dues, whereas Ware, which is only two miles distant, has the dues remitted by drawback, *Inskip* 837-841—Evidence generally as to the hardships inflicted by the coal tax on the town, other places in the neighbourhood being altogether exempt from the duty, *ib.* 842-889—Though the shortest route from London to Hertford is twenty-six miles, the place is considered liable to the duty, as being within the area of twenty miles as the crow flies, *ib.* 855-860. 870—Previously to 1851, Hertford was almost exclusively supplied by sea-borne coals, *J. R. Scott* 960-964—Remarks to the effect that every facility is given by the City of London to the coal trade of Hertford, to enable them to compete with Ware, and other places beyond the area of taxation, *ib.* 964-982. 987, 988.

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Witness cannot say that the coal tax restricts the trade in Hertford; but for the drawback, it certainly would do so, *Gripper* 1126-1128. 1154-1156—Since coals have been brought to Hertford by the opening of the Great Northern Railway, the price has not been any cheaper, *ib.* 1129-1136—The coal tax is a great hardship on the people of Hertford, *ib.* 1138—About the time of the passing of the Act of 1851 it was generally understood in Hertford that a promise had been given to exempt it from the duty, *ib.* 1141-1149.

See also *Boundary Stones.* *Drawback, 2.* *Lee River Navigation.* *London District.* *Ware.*

I.

Importation of Coal. see *Sea-borne Coals.*

Increase of Duties. Remarks as to the gradual increase of the coal duty; amount received from it in 1832-1836, and in each of the last five years, *B. Scott* 157-169.

INLAND COALS:

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*

The taxation of inland coals first commenced about 1793; they were then brought to London by the Grand Junction Canal, *B. Scott* 197-200—The coal duties leviable on coals brought into London by canal are not mortgaged to the London Bridge Approaches Fund; if the Corporation have paid this to Government, they paid it in their own wrong, and it may be considered misapplied, *Dickinson* 291-298—Evidence generally with respect to the nature of the legislation on the subject of the duty on inland coals, *ib.* 310 *et seq.*—Coals brought by railway within twenty miles of London become subject to the payment of the coal tax, but there is nothing to prevent the formation of depôts just outside the bounds, where the coal might be delivered free of duty, *ib.* 310-319—The first Act by which the City claimed the payment of dues on inland coal was obtained through the Act of Parliament of the Grand Junction Canal, which power they have continued in each Railway Bill, *ib.* 328-335.

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Account of the duties received upon inland coals, and the amount paid for drawback, in 1838 and 1841, *B. Scott* 494—Return showing the quantity of inland coals carried on the Grand Junction Canal, and brought within the London districts, for the years 1831 to 1852, *App.* 214—Statement showing the gross imports by railway and canals (sea-borne excluded) during the year 1852, as compared with the gross amount of exemptions and drawbacks allowed during the said period, in conformity with the provisions of the Act 14 & 15 Vict. c. 146 (1851), *ib.* 221.

See also *Abolition of Duties.* *Consumption of Coals.* *Drawback.* *Duties.*
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Great Western Railway. *London and North Western Railway.* *London and*
South Western Railway. *Price of Coals.* *Railways.* *Sea-borne Coals.*
Wood Fuel.

Inskip,

Inskip, Harry. (Analysis of his evidence.)—Seed-crusher at Hertford, 834, 835—Is a large consumer of coals 836—Hertford has always been taxable with the City coal dues, whereas Ware, which is only two miles distant, has the dues remitted by drawback, 837-841—Evidence generally as to the hardships inflicted by the coal tax on the town of Hertford, other places in the neighbourhood being altogether exempt from the duty, 842-889—In a Bill brought forward by the River Lee Navigation Company there was a clause inserted for the purpose of allowing the drawback to coals sent from London to Hertford; through the opposition of the City this clause was withdrawn, 848-854. 877-880—Though the shortest route from London to Hertford is twenty-six miles, the place is considered liable to the duty, as being within the area of twenty miles as the crow flies, 855-860. 870—The communication by road between Hertford and London is not very extensive, and the people of the former place are not much affected or benefited by metropolitan road improvements, 881-889.

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K.

Kingston-upon-Hull. Amount of duties on coals imported into Kingston received by the coal inspector, in the years 1851 and 1852; purposes to which applied, *App.* 108.

L.

Lee River Navigation. Remarks relative to the conveyance of the coal on the River Lee; the navigation is able to compete with the Eastern Counties Railway in the conveyance of coal to Hertford, *Wood* 816-824—Reference to the Lee River navigation beyond the town of Ware; there is no intention on the part of the City to place a second boundary stone there, *J. R. Scott* 1047-1049.—See also *Drawback*, 2.

Legislation. The course of legislation with respect to the coal tax has gone on without any reference or notice to the parties who are to suffer by it, *Dickinson* 306, 307—The Acts passed without any investigation; it is simply a charge on the coal duties fund, and there is no inquiry, *ib.* 310—With respect to many important Acts levying a tax on coals, they were referred to Select Committees, and an inquiry held previously to their being passed, *B. Scott* 454-456—With respect to publicity in levying a tax, it is never the practice of Parliament to give individuals notice; it is impossible to give three millions of people notice except by public advertisement; notices stating the general object of the Bill of 1851 were advertised in the London and county papers, *ib.* 456-460.—See also *Acts of Parliament*.

Leith. Letter from the town clerk of Leith, with respect to the duties on coals in that port, *App.* 108.

London Bridge Approaches Fund. The debt due to the orphans has long since been paid off, and the coal tax is now applied to public improvements, and is called the London Bridge Approaches Fund; other items included in this fund, *Tyrrell* 11-36—Reference to the London Bridge Approaches Act, the funds for carrying out which were to come out of the Orphans' Fund arising from the tax on coals, *Dickinson* 288, 289—Opinion that coals coming by railroad, which do not touch the water of the Thames or the City of London, are not liable to contribute to the fund, *ib.* 316-322—Remarks in explanation of the London Bridge Approaches Fund arising from the tax on coals; on the winding up of the Orphans' Fund accounts the balance was carried to the London Bridge Approaches Fund, *B. Scott* 446-454—Particulars relative to the profits carried to the fund, under each head of coal duties, wine duties, apprentices, freedoms, &c., *ib.* 503-508.

Circumstances under which witness submitted a case to Mr. Warren, Q. C., for his opinion as to whether the duty on coals brought by canal or railways within twenty miles of London, but not delivered into the port of London, does by law and right necessarily accrue to and thereby form a portion of the London Bridge Approaches Fund, *Dickinson* 552-556—Copy of Mr. Warren's opinion upon the subject, dated 20th April 1853, *Dickinson* 553; *App.* 230—Account of monies received and paid by the Chamberlain of the City of London in respect of rebuilding London Bridge, removing the old bridge, and for improving existing approaches and forming new approaches to the said bridge, from the 13th February 1824 to the 31st December 1846, *App.* 182-190—Return of the ground rents belonging to the fund; to whom paid; leases granted; amount of ground rent sold, and to what purpose applied, whether in liquidation of debt or otherwise, from the year 1832 to the year 1852, both inclusive, *ib.* 191-195. 216.

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London, Brighton, and South Coast Railway. Statement of the quantity of coals brought into the London district by the London, Brighton, and South Coast Railway, from the year 1831 inclusive, *App.* 219.

London District. What witness wants is, to let people in the country carry on the commerce in coals in any way that suits their convenience, without the payment of duty to the Corporation of London, *Dickinson* 312—The inhabitants of the district just within the circle are nearly as badly off with respect to the supply of coals as the inhabitants of any portion of Great Britain, *ib.* 372—List of towns and villages in the neighbourhood of London, the inhabitants of which are subject to the tax of 1*s.* 1*d.* for the benefit of the Corporation for every ton of coals they consume, whether brought through the port of London or from any other place whatsoever, *Dickinson* 422; *App.* 217—Objections to that return, as being inaccurate; the Corporation are only benefited in 4*d.* out of the 1*s.* 1*d.*, *Tyrrell* 422—It was by the Act of 1845 that the twenty-mile circle was struck, and not by the Act of 1851; legal opinion taken with respect to the circle, which states the duty to be payable upon coals brought by rail, canal, or road, within twenty miles of the Post-office, *B. Scott* 502.

The present boundary line is, in no instance, within the full distance of twenty miles, *J. R. Scott* 535-539—Prior to the Act of 1845, not only Hertford but several towns further north were liable to the City dues on coals, *ib.* 900—Prior to the Act of 1851 it was understood that all coals were liable to the duty which were brought within twenty miles of London, without reference to the placing of the boundary stones, *ib.* 954-960—Opinion that though coals may, in the first instance, be conveyed beyond the limits of the City dues, they should still be liable to the duty, if subsequently consumed within the same, *Welton* 1179-1184.

See also *Albans, St.* *Area of Taxation.* *Boundary Stones.* *Drawback.* *Exemptions.* *Grand Junction Canal.* *Hertford.* *Roads.*

London and North Western Railway. Return of the quantity of coals brought into the London district by the London and North Western Railway in the year 1852, *App.* 176.

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London and South Western Railway. Statement of the quantity of coals brought into the London district by the railway from the year 1831 to 1852, *App.* 219.

M.

Manufactories. The whole of the manufacturing establishments suffer very much from the coal tax, because they consume a low-price coal; the dues bear as much as ten per cent. on the value of the coals, *Wood* 595-608—The same tax is levied upon all description of coal entering the port of London; if the duties were abolished, witness would be able to bring a very large quantity of the inferior coal for manufacturing purposes into London, and thus greatly benefit the manufacturers, *ib.*—Supposing the duty on coal was abolished, the manufacturers in London would be enabled to obtain inferior coals suited for their purposes at a reduced price; at present the same amount of duty is payable on all descriptions of coal, *ib.* 727-742—The coal tax prejudicially affects the trade of the metropolis, especially as regards the small coal used in plate-glass works and other smelting trades where coals are used, *ib.* 806.

See also *Consumption of Coals.*

Marchant, John. (Analysis of his Evidence.)—Clerk to the trustees of the River Lee Navigation, 904—Evidence as to a Bill brought forward in 1852 by the River Lee Trustees, in which a clause was inserted for the purpose of allowing a drawback of the City dues on coals sent to Hertford; consent of the Government and of the City authorities to this clause; final withdrawal of the same through the subsequent opposition of the Treasury and the Corporation, 905. 919-924.—Circumstances attending the passing of the Act of 1851 with respect to the area liable to the duty on coals; insertion of the terms "in a direct line" without the knowledge of the Lee Trustees; effect of those words in considerably extending the area of taxation, 905-911. 916-918. 925-938.

By the terms "in a direct line," a boundary stone near the Broxbourne Station of the Eastern Counties Railway was removed to within a very short distance of Hertford, contrary to a previous agreement on the subject; objections to this change in the boundary; opinion that it cannot be supported on legal grounds, 905. 908-911. 916-918. 925-938—The coal trade of Hertford has been greatly injured by the non-allowance of the drawback, inasmuch as coals can be obtained much more cheaply at Ware, it being two miles nearer London, and altogether exempt from the City dues, 912-915.

Margate. Statement of the amount of coals imported into Margate in each of the two years from April 1850 to April 1852, with the amount of duty levied thereon by the Margate Pier and Harbour Company; manner in which these duties are applied, *App.* 109.

Measurement

Measurement of Coals. Explanation as to the duty of 4 *d.* per chaldron having been retained as 4 *d.* per ton when the change from measure to weight was effected by the Act of 1830, by which at the same time the proportion levied for metropolitan improvements was reduced from 10 *d.* to 8 *d.*, *B. Scott* 196—One object of the Act of 1845 was for continuing the substitution of weighing for measuring, the former having been found to work beneficially, *ib.* 478.

Meters. Remarks relative to the provision made for the coal meters out of the funds arising from the Act empowering the Corporation to levy a tax on coal for the erection of a market, *Dickinson* 298—Correction of Mr. Dickinson's evidence with respect to the arrangement for the pay of coal meters; he has confounded the sea-coal meters with the land-coal meters; explanation as to the pay of the coal meters *B. Scott* 479-481.

METROPOLIS IMPROVEMENTS:

1. Evidence generally as to the Application of a Portion of the Coal Duties to the carrying out of Public Improvements.

2. Papers laid before the Committee.

1. Evidence generally as to the Application of a Portion of the Coal Duties to the carrying out of Public Improvements:

Enumeration of the provisions of different Acts passed in the reign of George the Third, and in each succeeding reign, with respect to taxing coals at so much per chaldron or ton, for the purposes of public improvements in the City of London, *Tyrrell* 36-49—Remarks on the Act passed in 1851 authorising further charges upon the London Bridge Approaches Fund, for the completion of certain improvements in the Metropolis, *ib.* 49-75—Reference to certain accounts placed before the Committee, showing that the sum received from the coal duties has been laid out in public improvements, *B. Scott* 223-226—Balance sheet of the charges upon the duty of 4 *d.* per ton collected by the Corporation of London for public improvements, *ib.* 271—Reference to various Acts under which a charge on coal is authorised for raising funds for City improvements, *Dickinson* 307-309—Great injustice of parties living without the bounds of the City being subject to a tax on coal for raising funds for carrying out City improvements, *ib.* 308.

The Corporation conceive that an incalculable amount of good has been effected by applying the coal duties to making bridges and opening streets in the Metropolis, *B. Scott*, 479—Opinion that it would be an injustice to levy the tax exclusively on the City; when it is applied to public works for the Metropolis the counties ought to contribute, *ib.* 489—Observations with respect to the amount expended by the Corporation on public improvements out of their duty of 4 *d.*, both within and without the City, *ib.* 518-531—The communication by road between Hertford and London is not very extensive, and the people of the former place are not much affected or benefited by metropolitan road improvements, *Inskip* 881-889.

2. Papers laid before the Committee:

Return of the income and expenditure in relation to improvements authorised by the Act 5 & 6 Vict. c. 101, Schedule 1, *App.* 198—Return of the income and expenditure of the duty of 1 *d.* per ton on coals, from the 1st January 1846 (the period when such duty became applicable to metropolitan improvements) to the 31st December 1852, *ib.* 202. 216—Account of all monies which have been raised for public works executed, buildings erected, or street improvements effected, out of the coal duties receivable by the Corporation of London, in the character of trustees for administration or otherwise, since the same were made chargeable by Parliament for such purposes in the year 1766, distinguishing such works, &c. as are situate in the City of London, such as are altogether without the City, and such as partake of a mixed character, being for the benefit of the City as well as of the adjoining districts; stating also the public bodies or persons entrusted by Parliament with the execution of such works and improvements, *ib.* 203-206. 216.

Return of the date of each improvement in the Metropolis chargeable to the coal tax, *App.* 207, 208—Return of the coal duty of 4 *d.* per ton with reference to the charges upon it, effected by the Corporation of London, for public improvements, *ib.* 211—Account of the total amount contributed out of the property and estates of the Corporation of London for public purposes and improvements, irrespective of the coal duties, and of the amount of the 4 *d.* coal duty, the property of the Corporation, contributed voluntarily towards such objects since the passing of the Act 5 & 6 William & Mary, *ib.* 220—Return of the sums charged by Parliament on the produce of the coal duties in force previously to the Act 1 & 2 Will. 4, c. 76 (local and personal), and remaining unpaid on the 31st day of December 1831; the sums subsequently so charged, specifying the Acts of Parliament by authority of which they have been raised and the purposes for which the money was expended, and the amount of the principal sums respectively charged on the coal duties and remaining due on the 5th January 1853, *ib.* 226-228.

See also *Clerkenwell Improvements.* *London Bridge Approaches Fund.* *Mortgages.*
Spitalfields Improvements. *Woods and Forests.*

Montrose. Return of the duties on coals levied by the trustees of Montrose Harbour; amount collected in the years 1851 and 1852, *App.* 109.

Mortgages. The duty of 4*d.* per ton has been mortgaged as a separate fund for purposes of public improvements; statement of these mortgages and of certain necessary charges paid out of the amount raised by this duty, *B. Scott* 216-257. 265-270. 557-565—The sum required for the liquidation of the principal and interest of these mortgages amounts to more than can be produced by the duty of 4*d.* per ton for the next twenty years; how far the other property of the Corporation may be liable for the repayment of the mortgages, *ib.* 221, 222. 236. 239. 240. 245. 246—The coal duties of 6*d.* and 4*d.* on coals imported into the port of London and the water of Thames are mortgaged under the head "London Bridge Approaches Fund," *Dickinson*, 291—Mortgages raised on the 4*d.* toll; there is no doubt that the City seal does constitute a collateral security, and that the Corporation cannot legally separate their 4*d.* toll from their other property, *B. Scott* 557-565—The opinion of the Recorder of London shows, "that though certain sums advanced on mortgage to the Corporation are specifically charged on the coal duty, yet in case of the insufficiency of that fund the other property and revenues of the Corporation would, subject to any preceding charges, become liable for the amount remaining due," *Tyrrell* 901-903.—See also *Inland Coals*, 1.

O.

Opening of the Coal Exchange. See *Coal Exchange*.

Origin of the Tax. See *Acts of Parliament*. *Orphans' Fund.*

Orphans' Fund. The first Act levying a duty on coals is the 5th and 6th of William and Mary, cap. 10, and is intituled, "An Act for Relief of the Orphans and other Creditors of the City of London," *Tyrrell* 5-10—Object of this Act; its effect was to make a charge upon all coals brought into the port of London of 4*d.* per chaldron or ton for ever, and of 6*d.* for the term of fifty years, as a means of replacing the Orphans' Fund, which had been seized by the Crown in the time of Charles the Second, *ib.* 6-10—Statement as to the origin of the Orphan Fund; seizure of the fund, which amounted to about 750,000 *l.*, by the Government of Charles the Second; and resuscitation of the same in the reign of William and Mary; it became finally merged in 1834 in the "London Bridge Approaches Fund," *B. Scott* 133-144—Amounts applied out of the Orphan Fund to local improvements; the first sum thus expended was 144,000*l.* in 1766, for rendering Blackfriars Bridge toll free, *ib.* 143-153—Reference to the Acts which authorised the City of London to make a permanent levy on coals, for the payment of interest to the orphans, whose property had been entrusted to the City, and to other creditors of the City of London, *Dickinson* 286-288—Explanation with respect to the dues levied on coals for the purposes of the Orphans' Fund; that fund was wound up altogether in 1832, and the accounts audited by the Commissioners for Auditing Public Accounts, *B. Scott* 442-453—Return of the income and expenditure of the Orphans' Fund and the London Bridge Approaches Fund (to which funds the coal duty of 8*d.* per ton has been applied), from the period of the passing of the Act of 1 & 2 Will. 4, c. 76, to the 5th January 1853, *App.* 180, 181.

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P.

Pensions. Remarks as to the amount of pensions charged on the 4*d.* toll; no pensions have been granted since the year 1831, *B. Scott* 566-572—Statement of the pensions granted by the Corporation of London to deputy sea-coal meters upon the abolition of their offices by the operation of the Act 1 & 2 Will. 4, c. 76, stating when the said pensions were granted, and the length of service of each pensioner; also, how many of the said pensioners survived on the 1st January 1853, and the amount of their annual pensions still payable, *App.* 223-225.

Peterhead. Statement as to the duties levied on coals at the harbour of Peterhead, and the total amounts received in the years 1851 and 1852, *App.* 109.

Plate Glass Works. See *Manufactories*.

Plymouth. Letter from the town clerk of Plymouth with respect to duties upon coals in the years 1851 and 1852, *App.* 109.

Portsmouth. Return of the amount of municipal or other duties per ton on coals levied within the borough of Portsmouth, *App.* 110—Statement of the total amount of such duties in the years 1851 and 1852, *ib.*

Price

Price of Coals. The average value of the sea-borne coal is less than the average value of inland coal, *Wood* 656-659—Diminution of the price of coal which has taken place within the last ten years, and increase of consumption resulting therefrom; causes to which the decrease in the price of coal is attributable, *ib.* 686-706—The price of coal has greatly diminished since the establishment of railways, *ib.* 800-805.

See also *Consumption of Coals.* *Manufactories.*

Proceedings of the Committee. *Resumé* of the Proceedings of the Committee *de die in diem*, *Rep.* iv-vii.

Public Improvements. see *Metropolis Improvements.*

R.

Railway Bills. With regard to Railway Bills, notice is given in the event of the most trifling intrusions upon property, but no notice is given where an alteration is made in any Act regulating the tax on coal, *Dickinson* 438.

See also *Inland Coals*, 1. *Railways.*

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R E P O R T

FROM THE

SELECT COMMITTEE

ON

DECIMAL COINAGE;

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

APPENDIX, AND INDEX.

*Ordered, by The House of Commons, to be Printed,
1 August 1853.*

Martis, 12^o die Aprilis, 1853.

Ordered, THAT a Select Committee be appointed to take into consideration, and report to this House, the Practicability and Advantages, or otherwise, that would arise from adopting a Decimal System of Coinage.

Committee nominated of,—

Mr. William Brown.	Mr. Moody.
Mr. Cardwell.	Mr. Hamilton.
Mr. John Ball.	Mr. John Benjamin Smith.
Mr. Tufnell.	Sir William Clay.
Mr. Alderman Thompson.	Marquis of Chandos.
Mr. Dunlop.	Sir William Jolliffe.
Mr. Matthew Forster.	Mr. Kinnaird.
Lord Stanley.	

Ordered, THAT the Committee have power to send for Persons, Papers, and Records.

Ordered, THAT Five be the Quorum of the Committee.

Mercurii, 27^o die Aprilis, 1853.

Ordered, THAT Viscount Goderich be added to the Committee.

Lunæ, 1^o die Augusti, 1853.

Ordered, THAT the Committee have power to Report their Observations, with the Minutes of Evidence taken before them, to The House.

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R E P O R T.

THE SELECT COMMITTEE appointed to take into consideration, and report to this House, the Practicability and Advantages, or otherwise, that would arise from adopting a **DECIMAL SYSTEM OF COINAGE**, and to whom several Petitions were referred, and who were empowered to Report their Observations, together with the **MINUTES OF EVIDENCE** taken before them, to The House;—**HAVE** considered the Matters to them referred, and have agreed to the following **REPORT**:

YOUR COMMITTEE, in pursuance of the duty entrusted to them of taking into consideration, and reporting upon the practicability and advantages, or otherwise, of adopting a Decimal system of Coinage, have proceeded to examine such witnesses as appeared to them most capable of giving information upon the subject of their inquiry.

The question being one which, from its peculiar character, and the importance of the principles involved in it, required to be examined with much care, it has been the object of Your Committee to obtain evidence of as varied a character as possible from witnesses whose opinions may carry due weight with them, as respects not only the theoretical but the practical bearings of the subject. Amongst the witnesses whose evidence is appended to this Report, there will accordingly be found the representatives of the scientific opinion of the country in relation to a system of coinage based upon the Decimal principle, together with others who from their social position, their business occupations, or their interest in the question, have been led to examine into the practical inconveniences attaching to the existing system of coinage, and to seek for practical means of remedying them.

It may be premised that all the witnesses examined by Your Committee concur in the opinion that great advantages attach to a Decimal system, as compared with the present system of calculation, and that the only points on which any difference of opinion was expressed by them relate to the precise basis which should be adopted, and the practical measures to be employed for introducing the Decimal system, so as to produce the least amount of temporary inconvenience, and the smallest extent of unwillingness to encounter the change on the part of the classes who are the most likely to be affected by it.

With regard to the inconveniences of the existing system, the evidence is clear and decided. That system is shown to entail a vast amount of unnecessary labour, and great liability to error, to render accounts needlessly complicated, to confuse questions of foreign exchanges, and to be otherwise inconvenient.

On the other hand, the concurrent testimony of the various witnesses is to the effect that the adoption of a Decimal system would lead to greater accuracy, would simplify accounts, would greatly diminish the labour of calculations (to the extent of one-half, and in some cases four-fifths, according to Professor De Morgan, who has made the question his especial study), and, by facilitating the comparison between the coinage of this country, and other countries that have adopted the Decimal system, would tend to the convenience of all those who are engaged in exchange operations, of travellers and others. An important benefit would be derived in several departments of the public service, and in every branch of industry, from the economy of skilled labour which would result from the proposed change; at the same time that the education of the people generally

would be much facilitated by the introduction into our schools of a system so directly calculated to render easy the acquirement of arithmetic.

A further evidence of the value of a Decimal system is to be found in the fact of its very general adoption in the different countries of the world, not only in the case of money, but also as respects weights and measures. Your Committee are not aware of any instance in which a country, after adopting the Decimal system, has abandoned it. The tendency, on the contrary, has invariably been in the direction of a further adoption of the system, the most recent instance being that of Portugal, where the mode of reckoning has long been based on the Decimal system, and where a decree has been published within the last few months, providing for the introduction of the French Decimal metrical system of weights and measures. Dr. Bowring explained to Your Committee the Decimal system that obtains in the vast empire of China, and produced an instrument, a description of *abacus*, there called the "Swan Pan" (a sketch of which will be found in the Appendix). That instrument shows the ease with which a Decimal system may be applied, and the great advantages which it confers, as is, in fact, practically proved by the extraordinary facility with which Chinese boys make any arithmetical calculations.

Even in this country, where the Decimal system is not supposed to exist, Your Committee have ascertained that it is already practically adopted to a certain extent. The late Governor of the Bank of England has informed Your Committee that it has been found advisable in that establishment to employ a Decimal system of weights in their purchases and sales of bullion, instead of the old system of troy pounds, ounces, pennyweights, and grains; and that great advantage has resulted from the change, and Parliament in the present Session has passed an Act to legalise the new weights. The Master of the Mint has also announced the intention of introducing the use of those weights at the Mint as soon as possible. Professor De Morgan mentions that many teachers, as well as himself, always use the Decimal system in actual teaching, by giving their pupils a short rule for transposing the common money calculations into the decimal form, and then, when the answer is obtained, re-transferring them to pounds, shillings, and pence. The great waste of time entailed by its being necessary to perform these operations of transfer and re-transfer, in addition to the calculation itself, is obvious; and yet the advantage of the Decimal system is found to be so great, that, for the sake of employing it, it is worth while to incur the extra labour of those operations.

With regard to the other and more difficult part of the question referred to them, namely, the practicability of introducing the Decimal system, it appears to Your Committee that the obstacles are twofold in their nature. The first arises from the difficulty which is always found to exist in inducing the mass of the population to depart from standards with which they are familiar, and from modes of calculation to the defects of which usage has reconciled them. The second obstacle arises from the necessity of re-arranging the terms of all pecuniary obligations, depending either on legal enactment or private contract, expressed in those coins which, in the event of a change in our monetary system, would cease to have legal currency. This second obstacle, although apparently the most practical and the most serious in its nature, is probably not so important in actual fact as the other, owing to its more tangible character, and the opportunity which it therefore presents of considering and grappling with its details. But an obstacle of so undefined a nature as a vague popular feeling, based upon habit and association, and not upon reason, cannot be dealt with on any general and abstract principles, and Your Committee therefore purposely abstain from seeking to fetter the discretion of the Executive on that part of the subject.

Your Committee have endeavoured to ascertain the probable feeling of the public, especially of the working-classes, in reference to the proposed change; first, by examining witnesses who may be considered to be well acquainted with their feelings; and, secondly, by means of the analogy to be drawn from previous changes of a somewhat similar character. As respects the first point, several witnesses who have very extensive dealings with the poor, and some of whom are accustomed to take as many as 1,000 farthings per week over the counter, have expressed their opinion that if the farthing were altered from its present value (the $\frac{1}{40}$ th part of the pound sterling) to the $\frac{1}{100}$ th part of the pound, in accordance with the

the Decimal subdivision, no prejudice would be raised against this slight decrease of four per cent. in the value of the farthing, provided they were made to understand that they could, on the other hand, get 25 of the new coin for sixpence where they now get 24. All the traders examined also stated, as the result of their experience, that competition invariably causes the quantities of the articles sold to adjust themselves without difficulty to the value of the money received for them.

Your Committee have also taken evidence as to the difficulty experienced on occasions when the coinage of any country has been changed, and would especially refer to the cases of the United States and of Ireland. In the former country the old system of pounds, shillings, and pence has been entirely superseded by the Decimal system of dollars and cents, and no inconvenience appears to have attended the change. The principal difficulty with which Your Committee have now to contend will be the substitution, in lieu of the penny, of a new copper coin, hereafter described, of which the present shilling will contain 10 only instead of 12. In the case of Ireland, where 13 Irish pence made an English shilling, for which 12 English pence were substituted, a prejudice was originally felt on the part of the poorer classes, in consequence of their believing that as they only got 12 pence for a shilling where they formerly received 13, they sustained a loss of a penny in every shilling. They soon found from experience, however, that the injury was imaginary.

The other difficulties to which Your Committee have referred, viz., those of a practical character, arising from the necessity of a re-adjustment of a large number of existing contracts and obligations based upon the present system of coinage, are not, in their opinion, insuperable; but the precise point of view from which to consider them must, of course, depend in some degree on the exact system which may be adopted.

The first question to be decided is, what shall be the unit of the new system of coinage; and Your Committee have no hesitation in recommending the present pound sterling. Considering that the pound is the present standard, and therefore associated with all our ideas of money value, and that it is the basis on which all our exchange transactions with the whole world rest, it appears to Your Committee that any alteration of it would lead to infinite complication and embarrassment in our commercial dealings; in addition to which it fortunately happens, that its retention would afford the means of introducing the Decimal system with the minimum of change. Its tenth part already exists in the shape of the florin or two shilling piece, while an alteration of four per cent. in the present farthing will serve to convert that coin into the lowest step of the Decimal scale which it is necessary to represent by means of an actual coin, viz., the thousandth part of a pound. To this lowest denomination Your Committee propose, in order to mark its relation to the unit of value, to give the name of mil. The addition of a coin to be called a cent, of the value of 10 mils, and equal to the hundredth part of the pound, or the tenth part of the florin, would serve to complete the list of coins necessary to represent the monies of account, which would accordingly be pounds, florins, cents, and mils.

Other proposals, having in view the adoption of a different unit, have been brought under the notice of Your Committee. Of these, the one recommending the retention of the present farthing as the basis of a new system of coinage, leaving its relation to the existing penny untouched, presents the greatest amount of advantage. The large number of payments which are now expressed in pence would remain unaltered, and a great portion of those daily transactions in which the mass of the population are engaged, would be unaffected by the change; but when it is considered that the adoption of that alternative would, by adding 10 *d.* to the value of the present pound, and a halfpenny to that of the shilling, necessitate the withdrawal of the whole of the present gold coinage, and nearly the whole of the silver, and involve the alteration of the terms of all contracts and obligations expressed in coin of either of the latter metals, Your Committee would not feel themselves warranted in recommending the adoption of such a proposal.

Your Committee, therefore, are now in a position to resume the consideration of the practical difficulties in their way, and of the means by which those difficulties may be most readily overcome. The most important obstacles are those

connected with the readjustment of obligations expressed in the penny (including its multiples and sub-multiples), by receipts in which coin various portions of the public revenue are in great part raised, such as postage, newspaper, and receipt stamps, as well as many duties of customs; in addition to the class of cases in which private interests are concerned, such as railway, bridge, ferry, and road tolls. To take an illustration, it is obvious that if instead of charging a toll of one penny or four farthings as at present, the nearest equivalent toll under the Decimal system, viz., one of four mils, were substituted, the change would involve a loss to the receiver of the toll of four per cent.; while, on the other hand, raising the toll to five mils would involve a loss to the payer of 20 per cent. The payment is now the $\frac{1}{40}$ th part of a pound, and on the first of the foregoing suppositions it would be reduced to the $\frac{1}{350}$ th; on the latter, it would be raised to the $\frac{1}{300}$ th. In the case of all cumulative and gross payments, that difficulty will not be felt, and may be disregarded; as the amount involved in the change, being always less than a mil in each case, is then inappreciably small in comparison with the total sum.

The case of the penny newspaper stamps presents no difficulty, as they are always sold to the newspapers in considerable quantities, and might be charged at the rate of 12 for 50 mils (the equivalent of the shilling), instead of one penny each as at present, the two rates of charge being identical.

The payment of the troops may be easily arranged in a similar manner, for although they are nominally paid at the rate of so many pence per day, the full pay of every man is drawn in advance each month, and any difference between the sum received by him each day under the Decimal system, and that received under the present system, could be adjusted at the monthly clearance, which takes place even at present, for the purpose of settling any small balance.

The cases in which the payment of the penny is made in separate and isolated, instead of cumulative sums, present greater difficulty.

The charges payable to the public revenue for duties and stamps, are very generally expressed in pence, or fractions of a penny. Assuming that at the period fixed for the alteration of the coinage, no grounds should exist for an alteration of those charges, the object to be attained will be to secure the levy of an equal amount of revenue in the aggregate, without so far altering existing charges as to create public dissatisfaction, and without needlessly complicating the proceedings of the Revenue Departments. Your Committee are disposed to believe that these objects may be attained by such slight modifications of existing payments as will enable the payments for duties and stamps to be expressed by a whole number of mils, the loss upon any one head of revenue being compensated by the gain upon some other.

The case of the penny postage is the most important, and requires a special reference to be made to it. Various witnesses who have been examined on this subject, including Mr. Rowland Hill, have expressed an opinion that considerable discontent would be occasioned by any addition to the present rate, such as the adoption of a charge of 5 mils, whatever might be the benefit to the Exchequer, and they have proposed that the alternative should be adopted of substituting a rate of 4 mils. But Your Committee feel that, in arriving at a decision on this subject, it is necessary not to forget that, supposing the number of letters transmitted through the post to remain unaltered, the adoption of a charge of 4 mils would involve a loss of revenue estimated at 100,000 £ . Whether such a loss would be actually sustained must depend on whether or no the trifling diminution of charge on each letter would lead to increased correspondence, in accordance with the law that is found to prevail in the case of more extensive reductions. On the other hand, it is admitted that, apart from the fiscal and other practical considerations involved in the alteration of a duty which was reduced to its present rate of one penny in compliance with a popular demand, the establishment of a rate of 5 mils would be convenient, as representing an aliquot part of the coins of a higher denomination in the proposed Decimal scale, and that that rate would probably have been adopted, had a Decimal system of coinage been in existence at the time when a uniform postage was established. Your Committee apprehend that it must remain with Parliament to decide, upon the consideration of the respective advantages and disadvantages of the two rates as above indicated,

cated, whether the postage rate to be adopted under a Decimal system shall be 4 or 5 mils.

The new penny receipt stamp is subject to the same observations. Your Committee would only observe, with reference to it, that they have no experience to guide them as to the probable receipts under it, as compared with the receipts under the much higher rates that have hitherto existed.

As respects those Customs and other duties which are now levied at so much per lb., and which are the only cases of the kind that would be sensibly affected by the change to a Decimal system, your Committee are of opinion that all difficulty would be removed by charging those duties in future by the 100 lbs.

The chief remaining difficulty relates to charges payable to companies or private individuals fixed by Act of Parliament at sums expressed in pence or fractions of a penny. Of this class are mileage charges received by railway companies, and tolls on roads, bridges and ferries. Various suggestions as to the means of regulating these charges, should a Decimal system be adopted, have been made to Your Committee, especially one whereby compensation to the owners of such tolls for the loss they would incur by the ultimate reduction in the charges should be provided by sanctioning a small increase in those charges for a limited period. They refer The House to the evidence they have received on this subject.

It remains for Your Committee to consider the question of the coins to be employed under the Decimal system of coinage, and the means of introducing that system.

As respects the coins, it will be necessary to withdraw from circulation certain of the coins at present in use, and to substitute in their place certain other coins, having reference to the Decimal scale, before the Decimal system can be considered as fully developed. Your Committee contemplate the retention under any circumstances, of the present sovereign (1,000 mils), half-sovereign (500 mils), florin (100 mils), and shilling (50 mils, or 5 cents). The present sixpence, under the denomination of 25 mils, might be retained, and the crown, or piece of 250 mils, of which few are in circulation, need not be withdrawn. On the other hand, it will be desirable to withdraw the half-crown, and the threepenny and fourpenny pieces, which are inconsistent with the Decimal scale.

With regard to the coins not in actual existence at present, but which it will be necessary eventually to introduce, Your Committee refer to the Evidence taken by them on the subject. It appears to them that copper coins of 1, 2, and 5 mils, and silver coins of 20 and 10 mils, will be required, to which should be added such others as experience may show to be desirable. It is important, however, to bear in mind, that the smaller the number of the coins with which it is practicable to effect purchases and exchanges, the better.

Your Committee feel that a certain period of preparation, destined to facilitate the transition from the present to the new system, is indispensable. During such a transition period, various measures should be adopted with a view to prepare the way for ulterior changes, and to create in the public mind a desire for their completion. Several of the proceedings on the part of Her Majesty's Mint, which would ultimately become necessary, might be adopted at the present time without introducing any elements inconsistent with the existing system of coinage and accounts. Your Committee believe that no unnecessary delay should prevent the full introduction of the Decimal system, and they recommend that the necessary preparatory measures should be entered on at the Royal Mint as soon as possible.

As respects the means to be employed for preparing the public for the introduction of the new system, Your Committee would refer to the very valuable and detailed evidence on the point given by the Master of the Mint, the Astronomer Royal, Professor De Morgan, and General Pasley. Your Committee recommend that all the silver coins hereafter coined should have their value in mils marked upon them, in order that the public might, at the earliest possible period, associate the idea of that system with their different pecuniary transactions. They further recommend that all the copper coins that may be issued under the Decimal system should also have their value in mils similarly marked upon them. They think that it would tend to familiarise the public with the new system of account, if

some of the papers submitted to Parliament, and most generally referred to, were exhibited in the Decimal as well as the ordinary form.

Supposing the Decimal system to be introduced into this country, the question of its introduction into the British Colonies naturally presents itself. That no indisposition is felt on the part of the Colonial Legislatures to entertain the question, may be inferred by the fact, that the Legislature of Canada has just established a Decimal currency in that country.

The attention of Your Committee has been incidentally directed in the course of their inquiries to the advantage of applying the Decimal system to weights and measures as well as to coinage. This being a question not embraced in their Order of Reference, Your Committee do not feel themselves in a position to do more than express their sense of the importance of further inquiry into that interesting subject.

In conclusion, Your Committee, having well weighed the comparative merits of the existing system of coinage and the Decimal system, and the obstacles which must necessarily be met with in passing from one to the other, desire to repeat their decided opinion of the superior advantages of the Decimal system, and to record their conviction that the obstacles referred to are not of such a nature as to create any doubt of the expediency of introducing that system, so soon as the requisite preparation shall have been made for the purpose by means of cautious, but decisive action on the part of the Government.

Your Committee consider the present moment especially adapted for introducing the Decimal system, in consequence of the prosperous state of the whole community, including those classes which would be more immediately affected by the change, and they feel the importance of not allowing such an opportunity to be lost.

They believe that the necessary inconvenience attending a transition state will be far more than compensated by the great and permanent benefits which the change will confer upon the public of this country, and of which the advantages will be participated in to a still greater extent by future generations.

1 August 1853.

PROCEEDINGS OF THE COMMITTEE.

Jovis, 21^o die Aprilis, 1853.

MEMBERS PRESENT :

Mr. Hamilton.	Lord Stanley.
Mr. W. Brown.	Sir William Jolliffe.
Mr. Tufnell.	Mr. Ball.

Mr. TUFNELL called to the Chair.

The Committee deliberated as to their course of proceedings.

[Adjourned.]

Martis, 3^o die Maii, 1853.

MEMBERS PRESENT :

Mr. TUFNELL in the Chair.

Lord Stanley.	Mr. Ball.
Mr. Cardwell.	Mr. Dunlop.
Mr. J. B. Smith.	Marquis of Chandos.
Mr. Moody.	Viscount Goderich.
Sir W. Clay.	Mr. Kinnaird.
Mr. W. Brown.	

Mr. Thomson Hankey, jun., examined.

[Adjourned to Thursday next, at One.]

Jovis, 5^o die Maii, 1853.

MEMBERS PRESENT :

Mr. TUFNELL in the Chair.

Mr. W. Brown.	Mr. J. B. Smith.
Marquis of Chandos.	Viscount Goderich.
Mr. Ball.	Mr. G. A. Hamilton.
Mr. Kinnaird.	Sir W. Clay.

Mr. Laurie and Sir Charles Pasley examined.

[Adjourned to Tuesday next, at One.]

Martis, 10^o die Maii, 1853.

MEMBERS PRESENT:

Mr. TUFNELL in the Chair.

Mr. W. Brown.
Lord Stanley.
Mr. Hamilton.
Mr. J. B. Smith.
Lord Goderich.

Mr. Ball.
Mr. Cardwell.
Mr. Kinnaird.
Sir W. Clay.
Mr. Moody.

Professor *Airy* examined.

[Adjourned to Tuesday, 24th May, at One o'clock.]

Jovis, 26^o die Maii, 1853.

MEMBERS PRESENT:

Mr. TUFNELL in the Chair.

Mr. J. B. Smith.
Mr. W. Brown.
Lord Stanley.
Mr. Ball.

Mr. Kinnaird.
Mr. Hamilton.
Mr. Dunlop.
Sir W. Clay.

Professor *Airy* and Sir *John Herschel* examined.

[Adjourned till Tuesday, at One o'clock:]

Martis, 31^o die Maii, 1853.

MEMBERS PRESENT:

Mr. W. BROWN in the Chair.

Mr. J. B. Smith.
Lord Stanley.
Mr. Kinnaird.
Mr. Dunlop.

Mr. Hamilton.
Sir W. Clay.
Mr. Moody.

General *Pasley* further examined.

Professor *De Morgan* and Mr. *Headlam*, M. P., examined.

[Adjourned to Thursday, at One o'clock.]

Martis, 7^o die Junii, 1853.

MEMBERS PRESENT:

Mr. W. BROWN in the Chair.

Mr. Moody.
Mr. Kinnaird.
Mr. J. B. Smith.

Mr. Dunlop.
Sir W. Clay.
Mr. Ball.

Mr. *Frederick Strugnell*, Mr. *R. C. L. Bevan*, Mr. *Samuel Lindsey*, Mr. *Charles Meeking*, and Mr. *George Arbuthnot*, examined.

[Adjourned till Thursday, at One o'clock.]

Jovis, 9° die Junii, 1853.

MEMBERS PRESENT:

Mr. W. BROWN in the Chair.

Mr. Kinnaird.
Mr. Moody.
Mr. J. B. Smith.

Lord Goderich.
Mr. Ball.

The Duke of Leinster, Mr. James Laurie, Mr. William Miller, Mr. Henry Taylor, and Mr. William Brown, M.P., examined.

[Adjourned till Tuesday, at One.]

Martis, 14° die Junii, 1853.

MEMBERS PRESENT:

Mr. W. BROWN in the Chair.

Mr. Kinnaird.
Sir W. Clay.
Mr. Dunlop.

Mr. Hamilton.
Sir W. Jolliffe.
Mr. J. B. Smith.

Mr. Rowland Hill, Mr. William Miller, Mr. Francis Bennoch, and Mr. John Bacon Beard, examined.

[Adjourned to One o'clock on Thursday.]

Jovis, 16° die Junii, 1853.

MEMBERS PRESENT:

Mr. W. BROWN in the Chair.

Mr. J. B. Smith.
Mr. Kinnaird.
Lord Goderich.

Mr. Dunlop.
Sir W. Clay.

Mr. Thomas Bazley, Mr. Kenneth Dowie, Mr. Henry Kirkham, Mr. Charles Hatton Gregory, and Mr. Jacob A. Franklin, examined.

[Adjourned.]

Jovis, 30° die Junii, 1853.

MEMBERS PRESENT:

Mr. W. BROWN in the Chair.

Mr. Cardwell.
Sir W. Clay.
Mr. Ball.

Mr. J. B. Smith.
Mr. Dunlop.
Lord Stanley.

Mr. George Arbuthnot further examined.

[Adjourned.]

Martis, 12° die Julii, 1853.

MEMBERS PRESENT :

Mr. BROWN in the Chair.

Mr. Dunlop.
Mr. Moody.
Mr. J. B. Smith.
Sir William Clay.

Dr. John Bowring examined.

Mr. Kinnaird.
Mr. Hamilton.
Lord Stanley.

[Adjourned.

Martis, 19° die Julii, 1853:

MEMBERS PRESENT:

Mr. W. BROWN in the Chair.

Lord Stanley.
Mr. Cardwell.
Mr. Ball.

Mr. Kinnaird.
Mr. Moody.
Sir W. Jolliffe.

The Committee deliberated as to their Report.

[Adjourned till Wednesday next, at One o'clock.

Mercurii, 27° die Julii, 1853.

MEMBERS PRESENT:

Mr. W. BROWN in the Chair.

Lord Goderich.
Mr. Ball.
Mr. J. B. Smith.
Sir W. Clay.

Mr. Kinnaird.
Mr. Cardwell.
Lord Stanley.
Mr. Dunlop.

The Committee agreed to their Report.

Ordered to Report.

EXPENSES OF WITNESSES.

N A M E of W I T N E S S .	By what Member of Committee Motion made for Attendance of the Witness.	Date of Arrival.	Date of Dis- charge.	Total Number of Days in London.	Number of Days under Ex- amination by Committee, or acting specially under their Orders.	Expenses of Journey to London and back.	Expenses in London.	TOTAL Expenses allowed to Witness.
Kenneth Dowie - - -	Chairman -	16 June -	17 June -	2	2	£. s. d. 4 5 -	£. s. d. 2 2 -	£. s. d. 6 7 -
Henry Kirkham - - -	" -	15 " -	17 " -	3	3	4 5 -	3 3 -	7 8 -
£.								13 15 -

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MINUTES OF EVIDENCE.

Martis, 3^o die Maii, 1853.

MEMBERS PRESENT.

Mr. Tufnell.
Mr. William Brown.
Mr. Cardwell.
Mr. John Ball.
Lord Stanley.
Mr. Moody.

Mr. John Benjamin Smith.
Sir William Clay.
Marquis of Chandos.
Mr. Kinnaird.
Viscount Goderich.
Mr. Dunlop.

THE RIGHT HON. H. TUFNELL, IN THE CHAIR.

Thomson Hankey, Jun., Esq., called in ; and Examined.

1. *Chairman.*] I BELIEVE you lately held the office of Governor of the Bank of England ?—I did.

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Esq.*

2. While holding that office, did you direct your attention to the subject of an alteration in the present system of monetary calculation in this country ?—Yes, I did.

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3. Can you state to the Committee what you consider to be the inconvenience of the present system ?—During the time I held the office of Governor of the Bank of England my attention was particularly called to the subject, in consequence of what appeared to me to be the extremely complicated system of keeping accounts with respect to all transactions in the purchase or sale of bullion at the Bank of England. I found, on examining into the system or mode of keeping such accounts, or of making such calculations, that there were three elements which entered into the consideration ; the first was the weight, which was calculated into troy pounds and ounces, of which there were 12 to the pound, pennyweights, of which there are 20 to the ounce, and grains, of which there are 24 to the pennyweight. The second element was the quality of the gold, which was subdivided by carats, a carat meaning the 24th part of any quality of gold ; the carat was again subdivided into eight. The third element was pounds, shillings, pence, and farthings. A more complicated system, and one more fraught with incidents to error, can hardly be conceived ; it requires, in fact, an extremely expert calculator to make even any ordinary calculations of the kind ; so much so, that I do not believe that any merchants or ordinary dealers ever make the calculations themselves ; they employ brokers who transact the business for them, and these brokers use a voluminous series of tables by which they arrive at the results of the calculations. This appeared to me to be so extremely inconvenient a system, and so extremely difficult for myself to learn, that I was anxious to see whether I could not, for my own private purposes, make calculations by a system of decimal tables, and I found that by so using the decimal ounce, and discarding altogether the pound troy, a very much more simple mode of calculation could be arrived at ; and it was after much consideration on the subject that the Bank of England determined to take advantage of the anomalous state of the law respecting the pound troy and respecting troy weights generally (which I will refer to hereafter), to discard altogether the use, from all their calculations, of the pound troy. They discarded it out of the Bank altogether ; they made use of

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of the ounce troy, multiplying larger quantities by the multiples of the ounce, and a smaller quantity by a decimal subdivision of the ounce; and on that principle a set of tables was framed, of which I have put a copy into the hands of the Chairman, and which have been in use. Though I believe in the first instance some little prejudices existed on the subject, yet those who were interested in such calculations found that they were much more simple than any they had hitherto used, and within almost a few months they came into such general use that I believe all dealers in bullion in London have adopted that system. I should mention that dealers in bullion are a peculiar class, confined to a small number of merchants in London and their clerks, and are of a very intelligent character; and therefore the difficulty of persuading them to adopt a system which seemed so evidently calculated to save trouble, and is an improvement on the former system, was not very great. I think it has now been adopted generally, and that nobody would think of proposing any return to the former system.

4. Are the Committee to understand you to say, that there is a Bill now before the House of Commons to legalise this?—I will allude to that in a moment. Having removed, therefore, one of those conflicting elements out of the way, the calculations now really only have reference to the fineness of quality, and to the pounds, shillings, and pence. If we could simplify that calculation by adopting decimal coinage with regard to pounds, shillings, and pence, I have no doubt that all calculations in bullion, which called my particular attention to the subject, would be again extremely simplified. It was with that view that I first paid attention to the subject, and I have arrived at the conclusion that all calculations regarding bullion transactions would be extremely simplified by an adoption of a decimal system of coinage. With respect to the weights, the reason why Parliament was appealed to for a Bill, was merely on account of the anomalous state of the law, which consisted of a series of old laws upon the subject, requiring that every weight used within the walls of the city of London (I am not certain whether it extended to other parts) should be stamped by some one of the city companies as well as by the corporation of the city of London. Having adopted this system, we applied to have our ounce troy stamped, and it was in consequence of that application we found that we were, after having adopted this system, using illegal weights. Our solicitor's opinion, in the first instance, was that we might safely and properly use them; that there was nothing in the existing Acts that prevented the use of the decimal division; it turning, I believe, upon the word "aliquot" part, whether a decimal was an aliquot part of an ounce. I am perhaps speaking without due consideration, because I am not certain whether that was the point; but he was of opinion that it was not prudent for us to continue to use them without an Act of Parliament, and the City authorities suspended any proceedings, on the engagement which I entered into that an application should immediately be made to legalise the use of the new weights. This has been done, certainly not under the idea that we were doing an illegal act, but under the impression that we were authorised to do it, but that the existing laws were at variance with what had been supposed to exist.

5. How long has the system to which you allude been in force at the Bank?—I should think about eight or nine months.

6. Lord Stanley.] Have you any means of ascertaining the actual amount of labour saved by this new system?—I have no means of ascertaining this; the work is almost entirely clerical, and it would be extremely difficult to ascertain that. It is at present merely the difference of the saving of labour from very much more voluminous references to much more simple books for calculations.

7. Mr. W. Brown.] Would not the adoption of the decimal system, instead of the present system, have the same effect upon those particular transactions as that which is produced on labour by the introduction of machinery, which everybody knows saves a good deal of labour, although you cannot define the quantity of labour saved?—It undoubtedly saves labour.

8. And attains greater accuracy?—And it attains greater accuracy. I should say that there is in all the calculations a great saving of figures; but there is also a saving in the mere recording of the weight of bullion. In recording 100 bars of gold, there would be a saving of more than 40 figures; and the weight would be recorded to the minuteness of something less than half a grain, whilst, by the old mode, it could only be recorded by the grain.

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9. The saving of calculation applies only to decimal weights?—That is all.
10. If the decimal coinage were adopted, there would be a still further saving in the calculations?—No doubt of it.
11. *Sir W. Clay.*] Are you aware of the relation of the weight between troy and avoirdupois?—The grain is equally the unit for the troy weight and the avoirdupois; the difference being, that the avoirdupois pound is 7,000 grains, and the troy pound is 5,760.
12. You are quite sure that the unit grain is precisely the same?—The grain is the unit of weight in both; it is identical.
13. Do you see any reason for keeping up the difference in the two kinds of weights, the avoirdupois and the troy?—None whatever.
14. Would it not be a material advantage if there were but one system?—I think it would.
15. *Viscount Goderich.*] You in no way employ avoirdupois weight in weighing bullion?—We never employ avoirdupois weight at the Bank of England, excepting for goods bought, paper, and things of that kind.
16. *Mr. Ball.*] You said that bullion dealers are a small body, which is the fact; did you suggest to them the employment of this system, or was there a great amount of prejudice in their minds at first?—I think before the Bank determined to adopt it, I had a consultation with all the principal bullion dealers, and inquired whether there would be any practical objection, or whether they would object to fall into the system if we adopted it, and I found none.
17. Your purchase of bullion is in ounces?—Yes.
18. What is the decimal to the 1,000th part of an ounce?—I think we go much below that; the ordinary calculations are made to the 1,000th part of an ounce.
19. You have, I suppose, a calculation, as to what the 1,000th part is, in relation to the existing weights?—We have, but we do not know at present any existing weight except the decimal.
20. Since you have adopted it?—Since we adopted it. Our first necessary duty was, to turn all our existing gold into this weight in decimal calculations, so that in dealing with it hereafter, we should have no difficulty in making the calculations.
21. *Mr. Brown.*] As you stated that you thought it would be an advantage to abandon either the pound troy or the pound avoirdupois, would there not be much less difficulty in abandoning the troy weight, rather than the avoirdupois weight, inasmuch as gold and silver and precious stones are sold by the ounce troy, and the class of persons dealing in them are much more intelligent than the mass of the country; and you could more easily assimilate the pound troy to the pound avoirdupois than the reverse?—No doubt, if a change were made, it would be desirable to keep the pound avoirdupois, and not to have any reference to troy weight.
22. *Chairman.*] You would not keep up the 16 ounces?—That, perhaps, is another question; if a decimal system were adopted, there would be no such thing as 16 ounces.
23. *Sir W. Clay.*] Is it not a fact, that both these systems, avoirdupois and troy weight, are purely artificial, and not founded upon any scientific principle, or upon any rule of convenience?—I think you will find it has reference to the weight of water; I think you will find in the Report of the Royal Commissioners on Weights and Measures, that it has been so; but that is a question which any gentleman of science will be better able to answer.
24. *Sir W. Clay.*] It was not, I think, that the pound avoirdupois was altered, but that it referred to an alteration of measures; and as to the definition of the imperial gallon, was the avoirdupois altered at that time by statute?—I am not aware that any alteration has been made in weights, but I think the Commission recommended that in any change, the pound avoirdupois should be kept, and that alone made the standard.
25. What relation has the 1,000th part of an ounce troy to the existing grain, which is the unit of both avoirdupois and troy weights?—I am not able to answer that question without referring to a table, but the table will show in a moment what the decimal part is.
26. *Chairman.*] You have mentioned to the Committee the change that has been made in respect to the purchase of bullion at the Bank; have you further

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considered the nature of the change, in our monetary system, that you think preferable, as regards the interests of the country at large?—So far as I have been able to give the subject consideration, it appears to me that the advantages to the country at large would be indisputably great, by the adoption of a general system both of weights and measures and of coinage. But confining myself especially to the coinage now, I think it would lead to an improvement in an educational point of view in the people at large throughout the country, who now have very little knowledge of the science, if I may use the word, of arithmetic. They make their calculations by a variety of, perhaps I might say, ingenious inventions, which probably enable them to arrive at their conclusions. But there are few of them who have really any knowledge of arithmetic. In fact, with our extremely complicated system, the sub-divisions of every weight and measure, and the pound which must enter into almost every calculation of everything that is bought and sold, there must be another system in operation at the same time; one element being the division of pounds, shillings and pence, and the other complicated systems of endless sub-divisions of weights and measures. If one element were removed, it appears to me it would be indisputably a great advantage to the people, and it would lead them to understand a system which evidently might be assimilated both in weights and measures, and in money; so that one general system or one general principle of arithmetic might come into use, and if that were the case every child almost would learn in its infancy the mode of making calculations, and they would understand a system which would enable them throughout life to carry out those calculations in the purchase and sale of every article with which they would have to deal. To the tradesman, it appears to me, it would be a great advantage; to the poorer classes I think no less, for they would then understand that of which they now must be perfectly ignorant; viz., the system in which accounts can be, or ought to be, kept in a simple manner. It appears to me, therefore, that in a national point of view, it is a great object for the Government to take some step which will induce the people to learn a system of decimal calculations, which will evidently facilitate all their transactions.

27. Does the present system lead to great errors occasionally in casting up?—I should think it must lead to many errors. I think there can be but very few, if any, of us who, having any sums, even in common addition or multiplication, would not find ourselves constantly making errors, which I think we should very much avoid if we adopted a system of decimal figures.

28. And also a great saving of labour?—I think there would be a great saving of labour.

29. If a change to the decimal system were adopted, what coins would, in your opinion, be the best suited to the wants of the general trading of the country?—That I have put down upon paper, thinking the question might be asked me by the Committee, and if you will allow me I will read it. Assuming that the gold coinage of a sovereign remains undisturbed, I would make the calculations so that the sovereign should be divided into a thousand parts, those thousand parts being called mils or cents (to which I will allude in a moment, and my reasons for the two), or farthings; but I think it more desirable to give it an entirely new name. I would then take the half-sovereign, to consist of 500 mils; and those are the only two coins I should adopt. The silver coin I would have to consist of the florin, which would be 100 mils; the half-florin, or shilling, of 50 mils; the quarter florin (which I have called the Victoria, merely to give it a name, if it be desirable to name it), of 25 mils; and the doit or groat, of 10 mils. That would give four silver coins. Then the copper coins would be a three-mils piece, a two-mils piece, and a one-mil piece. I think that would enable every calculation and every payment to be made without any difficulty, and would reduce the number of coins actually in circulation. It appears to me to be desirable to abolish at once, if any change is to be made, the name of the penny, and anything connected with it, either as a multiple or division of a penny; for if it is kept on as an element in our coinage, I think it is likely to lead to considerable fraud, in which the poor will probably be the great sufferers, because it is necessary that some change should be made in adapting the existing system of the weights and measures to a new system of calculating; as almost all things will be sold with reference to an existing coin, rather than with reference to any coin of previous existence; and if the penny is kept in use in any way, I think it will perpetuate

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perpetuate a system which will complicate very much any arrangements between buying and selling of the poor, and I think they would probably be the sufferers by the change, or at all events the suffering would be very much prolonged by those who are more wary, and who would take advantage of the small difference that would then exist between the old and new value of the coinage, and so take advantage of the poorer classes; and it would be longer before the new description of coin was adapted to the existing system of weights and measures. But if an entire change takes place in the copper, it might perhaps take a few years to carry out such a system effectually; but in a few years the system would be understood by the people, and prices would adjust themselves according to the new state of circumstances. There is one other remark I would make as to the word mil, whether it might not be cent. Referring only to the florin as a supposed unit, even though the sovereign were kept in use, if the florin eventually were to be made the sole unit of the sovereign, to be called ten florins, then, undoubtedly, the subdivision of a cent, or hundredth part of a florin, would be more intelligible and more suitable to all the small transactions of trade, because there would be fewer decimal places required, and there would not be the necessity of having a decimal place in almost all statements made of figures in small transactions where they did not amount to one-tenth or one unit of a decimal.

30. I suppose you would recall the half-crown pieces?—I would recall all of them.

31. You stated that you proposed a coin of 10 mils?—Of 10 mils.

32. Of what metal would you suggest that should be?—Of silver; I think it would be of inconvenient size if it were of copper. I think it is very undesirable to extend the copper coinage of the country, and that it is better to have it of silver; it would be somewhat smaller than the threepenny-piece, but I do not think it would be a coin of any inconvenience, and the risk of loss would not apply to it to as great a degree as it would in a question of gold coinage, where a small coin of so much value might be considered a disadvantage.

33. Would you keep the fourpenny-piece in circulation?—No, I would discard every other silver coin but the subdivision of the florin, except the doit, the 10-mil piece.

34. Do you think there would be any objection to the 4-mil copper coin?—It appears to me that every payment could be made with perfect ease without a 4-mil piece; and it is most desirable, as I am aware practically, to those who have money passing through their hands, as I have seen at the Bank of England, to diminish the number of coins. It is a most expensive part of the arrangements at the Bank of England to sort the money; the subdivisions, even at present, of the 3*d.* and 4*d.* cause a very great deal of expense to the Bank of England.

35. Do you see any great objection to the three pieces being 4, 2, and 1, instead of 3 mils, 2 mils, and 1 mil?—It appears to me that the payments would be more easily made by 2, 3, and 1, than by 4, 2, and 1. I have taken the various payments under 10, and I think they could be made more simply by 3, 2, and 1, than by 4, 2, and 1.

36. The 4 mils would approximate very nearly to the penny?—Yes, it has that merit, certainly; but two 2-mil pieces, or a three and a one, would perform the same functions, and two 2-mils, which would be equal very nearly to 1½*d.*, would cover the debts covered by four 1-mil pieces quite as easily as one piece of 4 mils. I think even now a penny is rather a large and inconvenient coin to carry about; I would rather make it smaller than attempt to continue so large even a copper coinage.

37. Would there not be some difficulty at first with respect to payments fixed by Parliament: for instance, the penny-postage stamp, and the tolls of a penny?—I do not see anything which would diminish a difficulty of that kind by having a 4-mil piece, instead of using two 2 mils. It would equally be called 4 mils, whether one piece or two were used for the payment; and a penny is a payment equally made with two halfpence.

38. Is it not more convenient to have the transaction in one coin than in two?—There may be some transactions in which it might be more convenient.

39. Marquis of Chandos.] Would not the 4-mil piece make the different payments under 10 with fewer coins than the 3-mil piece; for instance, 0.66.

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Esq.

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eight; if you had to pay eight mils, it would require two pieces of the 3-mils, and a 2-mil piece?—I think a payment of eight mils is more likely to be made by giving 10 mils, and taking two back.

40. Mr. J. B. Smith.] I understand you to divide the florin into a hundred parts?—In the scale I made, I divided it into a hundred parts.

41. Which you call mils?—Which I call mils, they referring rather to the sovereign than to the florin.

42. If you took the florin as your unit, would it not be necessary to keep the accounts in florins and cents?—I do not see any necessity for keeping them in cents.

43. Do you think it desirable to make coin of any lower denomination than a 1-mil, which I think is about a farthing?—I think it very undesirable.

44. Are not many commodities sold at fractions of a farthing?—I am not aware of any; but I am not conversant with the mode of transactions among very small retail dealers.

45. If it were the custom in large commodities to sell them at half a farthing per pound, would it not be a convenience to have a decimal that would meet that calculation?—I think it very undesirable to have a smaller coin in existence than a farthing.

46. You are aware that the French divide their franc into a hundred parts?—Yes.

47. You propose that we should divide the shilling into 50 parts?—Yes.

48. You think that would be preferable to dividing it into a hundred parts?—I think it would. I believe there is no such coin in existence as a cent. I believe the smallest coin in existence in France is the five-centimes piece; certainly the smallest in common use.

49. I am not speaking so much as to the circulation of the coins, as to the facility it would afford in calculating all those commodities which are sold for fractional parts of a farthing?—If a decimal system were introduced, calculations could be made into an infinitesimal part, if it were so desired.

50. Are you aware that the large article of cotton, of which upwards of two millions of bales are sold per annum, is sold at so many pence and one-eighth per pound?—I am aware of it.

51. Do you think it would facilitate the calculation, if decimal accounts were kept in such a way as to make one hundred parts in a shilling?—I think in all large transactions, where it is necessary to subdivide on account of the small weight which attaches to a certain price, such as cotton being sold by the pound, that the calculations would be greatly facilitated by using a decimal system, which could be subdivided almost *ad infinitum*, if it were considered desirable for trade. I have never had any dealings in a commodity of that kind, and therefore I am not able to speak practically with any degree of accuracy.

52. The transactions of Lancashire, both in manufactured goods and also in cotton, are carried on in fractional parts of a penny; are you of opinion that if it were possible to adopt a system of accounts to meet that, it would facilitate the calculation?—No doubt of it.

53. Supposing, instead of adopting the sovereign as your unit, you were to adopt the half-sovereign for your unit, and call that a pound, would not that plan admit of dividing the pound into a thousand parts or mils?—That might assist in that mode of making the calculation, but the same end can be arrived at by continuing in the same figure.

54. Is it not very desirable to have the calculation of your decimal as simple as possible?—Of course it is; the fewer the number of figures, the simpler every calculation is.

55. Supposing you had a decimal system of this kind, that there were ten mils in a penny, or whatever you choose to call it, ten pence in a shilling, and ten shillings in a pound, would not that be a simple plan?—Certainly it would be a simpler plan, but it would interfere, as it appears to me, with so many of the large transactions, for instance, the public debt of this country; and there are so many things we are accustomed to consider in the large transactions of monetary affairs, in pounds, shillings, and pence value, and the property value, and the land value, that it would be a subject of greater inconvenience to alter the pound sterling than to carry on the decimal calculations one figure further of a decimal.

56. Supposing

56. Supposing you had a debt owing to you of 200 *l.* 5 *s.*, would it very much interfere with the existing state of things, if instead of 200 *l.* 5 *s.* it were called 400 *l.* 5 *s.*?—I think it would; it would alter so many of the transactions. It would interfere more with the prejudices of people in large transactions, which would be more difficult to overcome than the prejudices of the poorer classes with regard to small transactions.

57. There would be no real difference?—There would be no real difference.

58. You are aware we have to encounter a great deal of prejudice in any kind of change that may be adopted?—I am.

59. Is it not desirable when you make a change, to render that change as simple as possible?—Certainly. No doubt the more simple the change is, the better it is, and it is with that view I have recommended as few coins as possible.

60. Sir *W. Clay.*] Is it not your opinion, that the mil, being near about the value of the farthing, is a sufficiently small denomination of coin for any practical purpose?—I think so.

61. You think there is no necessity for a smaller coin?—I think not.

62. *Chairman.*] If you did think there was that necessity, would it be more convenient, instead of having a half-mil piece, to have a one-and-a-half mil piece, or two-and-a-half mil piece?—I think it would be likely to render the system more complicated than to have it only one, two, and three, or one, two, and four.

63. Sir *W. Clay.*] With reference to the question just now asked you, as to calculations upon certain masses of goods, I believe they are now made without reference to any existing tangible coin; for instance, when cotton is sold in large quantities, at prices calculated by the sixteenths of a penny, those calculations pass without reference to any absolutely existing coin?—They do.

64. Might they not pass without reference to the existing coin, if there were no smaller denomination absolutely existing than the mil of which you speak?—I think so; I believe that a great many articles are sold by much smaller denominations now, such as pimento, and, perhaps, articles of drugs, and many cheap articles which are sold by the sixteenth part of a penny per pound.

65. With regard to calculations being in decimals, there will be no inconveniences added to what are now felt from there being no denomination of coin so low as is used in the calculation?—I think all calculations may be more simply made with decimal coinage.

66. With no added inconvenience to what is at present felt from the want of tangible coin, positively representing the coin used in calculation?—I think so.

67. Mr. *Brown.*] With respect to the 10-mil piece, which must be very small, would it not be desirable that there should be a hole in the centre to prevent mistakes being made in the dark?—I do not think it would lead to any difficulty of that kind; certainly not to so great a one as now exists, where we have 3 *d.*, 4 *d.*, and 6 *d.* pieces.

68. Would it not be desirable to decrease that difficulty that now exists as much as possible?—I think the difference between 25 and 10 centimes will be sufficient to obviate the necessity of resorting to the novel expedient of a ring.

69. Lord *Stanley.*] In reference to that coin, the tenth part of a florin, do you see any objection to what is sometimes proposed, a mixed coin of copper and silver?—I think it undesirable to have four metals used for coinage in England, at least without some strong reason. The coinage of mixed metals in use, I think, in the Swiss states, always appears to me to approximate much more to the baser metal than the silver.

70. The proposition to which I refer does not go to the actual mixture of metals; the proposition is, that the coin shall be of silver with a copper rim?—I have not seen that. It has always appeared to me undesirable to vary the kind of coin from the simplicity of silver, copper, and gold.

71. Viscount *Goderich.*] Would such a coin, in your opinion, be liable to break, and the silver to separate from the copper?—That is a practical question I am not able to give an opinion upon.

72. Mr. *J. Ball.*] Do you see any practical objection to having a coin to represent one-third part, although not expressed so in figures, inasmuch as it answers the purposes in ordinary use of dividing the small sums into three-pences?—I think it would be much better to let those, or any arrangements in

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which a subdivision of coins would be necessary, adjust themselves by receiving back so much in exchange for a larger coin, rather than multiplying the coins. I beg leave to say I attach great importance to having as few coins as possible. It appears to me to be very desirable, in the event of a change in the system, to prevent a multiplicity of coins.

73. Have you had any practical experience in countries in which there are but very few coins?—I have not.

74. There is in existence a coin that represents one-sixth part of a florin; that would answer the purpose of dividing all the small sums; do you recommend that, having that coin, we should voluntarily give it up; I am speaking of the fourpenny bit, as it is called?—I have said that I think it is most desirable to abolish every reference, either by multiple or division, to the existing penny.

75. Attending the change of coinage, you cannot withdraw the whole of the existing coin, so that it would be necessary by Act of Parliament or by proclamation to declare that some existing coins shall be received as equivalents for some others; and a coin described as one-sixth part of a florin, identical in value to the fourpenny bit, would gradually replace the other?—With regard to the inconvenience of having an old coinage without a given ascertained value in the new coinage, it appears to me that the expense to the Government would be so infinitesimal of calling in and recovering all the small silver coinage, (a mere nothing on such a question as this), that it would be better to withdraw from circulation all existing coins that would militate against the proposed change rather than keep them in existence, giving them a nominal value. It must be borne in mind, after all, that it will only be a nominal value, the silver coin being mere tokens, and not representing their real value.

76. Have you considered the process by which you would substitute one coinage for another, recollecting that the systems must for a short time co-exist?—I have not considered the best mode of doing it, but I should think a simple mode might be adopted by Government recalling all the copper coinage and giving the holders in exchange new; and if a very small difference in favour of the holder of the old coins were given, it would be done at an exceedingly small expense, and it would ensure their all coming in. In consequence of the mil being four per cent. different from the existing farthing, and that being the basis on which the multiple takes place up to the sovereign, there must be a little difference in every coin.

77. Therefore practically, in order to introduce the new system, it would be necessary to declare that the existing coins shall be received at a slightly different value from that at which they now pass?—That appears to me to be the most simple plan of getting in the old coins.

78. *Mr. Brown.*] As they were taken in, would it not answer the purpose if the sixpences were called in and stamped with the value in mils?—I understood the question lately put to me to refer to smaller coins, not to these. There would be no practical difficulty as to the shillings and sixpences, because they would be represented by the 50 mils and 25 mils. It would be only the smaller denomination that would give rise to difficulty.

79. *Mr. J. Ball.*] What practical difficulty is there to silvering the copper coins?—I have always thought the coins I have seen made of mixed metal were subject to the same inconveniences as copper; they get black, and are not so easily discernible.

80. *Mr. Brown.*] What amount of copper is a legal tender?—I think 5 s.; I am not quite sure of that.

81. *Mr. J. Ball.*] One objection you made to the multiplication of copper coins below five mils in value was as to banking transactions; in point of practice, do such small coins come into the bankers' hands?—I think I was referring to the small denominations of silver coins; the inconvenience between the 4 d. and 6 d. has been found very great.

82. Because they are so small?—Because they are so small, and so similar in size.

83. You do not apprehend any inconvenience will arise either to bankers or large mercantile houses from the multiplication of small copper coins, if they should be found of convenience to the poorer classes?—I think all bankers must more or less keep copper, and the more the coins are subdivided the greater trouble would attend the banking operations. The mere effort of

counting

counting over gold, silver, and copper is very great, and those who have large transactions are fully aware of what I state.

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84. *Chairman.*] Your objection to the fourpenny piece is not as being inconvenient, but because it too much resembles the threepenny piece?—That was my reason for it.

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85. *Sir W. Clay.*] You have already expressed an opinion as to the expediency of calling in the half-crown pieces; have you thought at all whether it is possible to continue the crown pieces?—I believe that practically the crown piece is of very little use; there are very few people, even rich people, who like to carry about a crown piece, and I believe practically the poor never use them. I believe that at the Bank of England the circulation of crown pieces is extremely small.

86. Your belief is, from the information you have at the Bank, that they are very little used at the Bank, and are very little applied for?—Very little applied for.

87. Do you see any objection to making a gold piece of the value of 5*s.*?—I believe, so far as the public are concerned in the more ordinary transactions of payments, it would be a very great convenience; but there are practical inconveniences which I will state to the Committee, having put them down upon paper, in consequence of the statement made by the Secretary to the Treasury, Mr. Wilson, that the reason against the issue of quarter-sovereigns was that there was an American coin of nearly the same size and value; also, that the coinage of them would be attended with four times the expense of the coinage of a sovereign. In addition to those objections, there are others which he did not state, or perhaps did not consider, of equal gravity.

These coins must circulate either for their actual value as quarter-sovereigns, and therefore be of a specific weight and fineness, or as tokens, as the silver coins circulate.

Supposing they were to circulate as the sovereigns do, they would be very expensive coins, not only in the fabrication, but to the public in their circulation, inasmuch as they would require, from the beginning to the end, exactly the same treatment, and would go through the same routine as the sovereign, although only a quarter of its value.

A sovereign, at the present time, passes out of circulation when it has lost one and one-half per cent. of its value, or about three-quarters of a grain in weight.

It may be said, why not allow a sovereign to pass current at a much lower rate? Why not allow a diminution of 3*d.* or 4*d.* within its circulating limits?

The answer is, that in this case a fraudulent diminution of the coin would be profitable; at present it is not. A person, skilful enough to reduce the weight of 12 new sovereigns to a point just within their current weight, without defacing them, by which he would gain about 1*s.*, would be able to earn, in the same time, almost double the sum, and this without the 12 sovereigns, or the delicate weighing implements and other tools required in the fraud.

The sovereign is the basis of our money, and therefore the necessity of keeping it up to its weight. This is a great practical difficulty, even with the sovereign, and is greater with the half-sovereign, and the cause of much trouble and loss to the actual traders. At present the coinage is in a very good state, and sovereigns are seldom weighed by shopkeepers; the risk of loss is so small that they prefer it to that of losing a customer.

This good state of the gold coinage, as to weight, is to be ascribed to the weeding it is constantly undergoing in its passage through the Bank of England. Each piece is there weighed singly, and the light coins are cut, and returned to the party tendering them, who has to bear whatever they have lost by abrasion during their existence as coins.

The loss of the whole of the gold coinage of this country is about 6,000 *l.* per annum.

The proportion of light coins in the present gold circulation is about three-and-a-half per cent.

In light gold, the loss by abrasion is, for sovereigns, about one-and-a-quarter per cent., and for half-sovereigns, about two per cent.

If quarter-sovereigns were coined, the loss to the ultimate holder would be near four per cent.; or else they would not remain so long in circulation. In each

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each coin there would only be $\frac{10}{100}$ of a grain for wear, and that allowance could not safely be increased.

It is true sovereigns do, especially in country places, circulate for a long time after they have fallen below the current weight; but it would not be proper to make them a legal tender in their reduced condition, for the reasons before mentioned.

The quarter-sovereign, therefore, would not only cost more than four times as much as a sovereign in its fabrication; but the expense also of its circulation, and its withdrawal from circulation, and ultimate loss to some part of the public, which loss is not borne evenly, would be quadrupled.

With regard to its circulating as a token, there is very little to be said. In a token, the cheaper the material the better, all other points remaining the same. The sixpence and all the other silver coins, how thin soever they may have worn, if they carry the undeniable marks of authenticity upon them, are accepted for their original legal value, unless they have been wilfully defaced.

It would not pay to scrape down sixpences and shillings, but small gold coins might be "sweated," as it is technically called, and two or three grains might be got from each by that process without injuring their circulating value; and that loss would fall upon the Government.

88. *Chairman.*] Do you happen to know whether any objections exist in the United States to the golden dollar, either as regards the expense of circulation, or as regards the convenience to the public?—I am not practically aware of any inconvenience with regard to the expense; but I have heard objections raised as to the smallness of the coin, and that persons find they are exposed to loss on that account. I made some inquiries last year of Mr. Lawrence, the American Minister, and requested him to ascertain how far that was the case; and I think he confirmed that opinion, that it was considered by many an inconvenient coin, on account of the size. The same objection would not exist to the same degree to the 5s. as to the dollar, which is 4s. I beg leave to say that these objections I have made refer rather to the objection on account of the expense; but practically, to the public, I think the coin itself would be a convenience, and have always thought so.

89. *Mr. J. B. Smith.*] The silver coins being tokens, the loss by abrasion is borne by the Government, is it not?—Yes.

90. Suppose you make all the smaller denominations of gold coin merely tokens, would the Government be liable to the loss, or would the public?—The Government, in that case, would be liable to the loss. If it were not necessary for the protection of the taker that they should be of a certain weight, that result would follow, as is practically the case with all our token coinages; nobody thinks of weighing shillings or half-crowns.

91. Do you see any inconvenience in having our gold coins under the value of a sovereign similar to our silver coins, merely passing as tokens?—I have always thought it was a great hardship upon the public that the last holder of a gold coin is subject to all the loss arising from the wear and tear of the coin while passing through various hands. In France, the Government bear the loss of the abrasion of the coin; and I have frequently discussed that subject with gentlemen connected with the Mint in Paris, and they have always considered it was only just to the public that the Government should bear the loss arising from reasonable wear and tear. The objection raised by our Government has always been that it would subject them to extensive frauds; but the reply given to me at the Mint in Paris was, that it was the business of the Government to prevent fraud.

92. *Sir W. Clay.*] Do the French Government charge a seignorage on the coin?—It is the case, that a small charge is made for seignorage.

93. If it were proposed to the Government here to bear the loss consequent upon abrasion, you would consider it only reasonable that there should be a seignorage charged?—The question of seignorage is a very extensive question, and I should, hardly like to enter into it.

94. *Mr. J. Ball.*] Do you not think the adoption of the suggestion would lead to extensive frauds by what is called the artificial sweating of the coin?—I do not think it would to any material degree.

95. Do you think the ordinary law sufficient to prevent the fraudulent abrasion of coin; is it not very difficult of detection?—I think it would be more just than the present mode of saddling the whole expense upon the accidental

last

last holder ; for practically the public are unable to test the actual weight of a sovereign. Though it is quite fair to saddle them with the expense of taking a forged coin, I think it is not fair to saddle the last holder with the whole expense of the wear and tear which may have been spread over some 20, or 25, or 30 years, without his having any practical mode of being able to detect the error. No one in the ordinary transactions of life can practically weigh a sovereign.

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96. Is it not the case in the south of Europe, that the Governments have found it practically impossible to carry out the system you suggest, and that in some cases the Government departments have found it necessary not to receive coins that appear to have been artificially reduced, and that hence arise continual contests as to whether such and such a coin has or has not been improperly dealt with?—I have never had any experience of that kind myself, nor was I aware that such a practical difficulty existed.

97. Are you aware that in Spain, it has been found necessary to put special marks upon the gold coins, in order to determine for what value they should pass?—I was not aware of that fact.

98. Would not the abrasion in the small gold coin, for instance, the half-sovereign, be greatly reduced by not milling the edge?—I have thought that the present system of milling the edge is an aggravation of the evil of abrasion to a great extent, and is highly objectionable. Every coin now has a file at work, rubbing off the edges of the coin next to it, when thrown in any way together.

99. *Mr. Cardwell.*] Have you any means, from your position at the Bank, or otherwise, of judging how far a strong prejudice may be excited, in any class of the community, by a change in the denominations of the lower copper coins ; for instance, suppose, instead of a farthing, a new coin were issued to circulate for four per cent. less than a farthing in value (the foundation of this decimal system) ; have you any means of knowing whether that is likely to create great sensation among the people who circulate pence and farthings?—That is a class of persons with whom I am so perfectly unacquainted as to their dealings, that I am not able to give any opinion. So far as the question relates to the Bank of England, I may observe, that all our subdivisions below the penny are now kept, in our accounts, in decimals.

100. It may be that, with your extensive knowledge of larger pecuniary transactions in the city of London, there might nevertheless be such a danger, to a great extent, without your being aware of it?—That it would raise a strong prejudice I have not the smallest doubt, and particularly amongst the dealers in transactions requiring the use of copper coin.

101. Could you suggest to the Committee any mode by which, if the substitution of a decimal coinage were contemplated by the Government, it would be possible beforehand to disabuse the community of the tendency to such a prejudice?—I think if the Government so kept their accounts, the Custom House accounts, for instance, that the public might become accustomed to make their calculations in decimal coinage, it would very much disabuse the public mind of any idea of an injury being permanently sustained, although undoubtedly some risk of injury to the public must exist during the transition state.

102. Suppose you were to issue first a coin which was valued at four per cent. less than the farthing, and then afterwards a coin valued at four per cent. less than the penny, do you not think there would be some danger of a considerable prejudice being raised amongst the class whose principal circulation consists of copper coin?—I do not think the system could be brought about safely to work without great public inconvenience to the lower classes, unless it were brought about as a whole, and the former coins taken out of circulation. So long as they co-existed, I think the public would not even commence to learn their new system of arithmetic, and that would of course create considerable public inconvenience.

103. Do you not apprehend that the calling in all the copper coin in circulation within a limited time, for the purpose of issuing in lieu of it other copper coin of a different and lower denomination, would be an operation attended with considerable difficulty?—No, I do not think it would. I think the transactions and dealings would soon adjust themselves.

104. I refer entirely to the question of popular prejudice in the less educated classes, whose calculations are principally in copper coin?—I think the best

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means of accomplishing it would be to do it at once, by the Government taking upon themselves the responsibility of calling in the whole of one issue, and issuing the new coin; and the circumstances of novelty would, I think, tend in a certain degree to reconcile persons to the little inconveniences felt during the state of transition, until they understood the new system, and adjusted their accounts accordingly.

105. Mr. Brown.] Would not sellers and purchasers very soon understand the relative value of the farthing and the mil?—I have no doubt they would.

106. Would it not be a convenience to have a coin of a little less value or greater subdivision?—I think it would.

107. Viscount Goderich.] Would not the risk of prejudice be rather diminished by issuing a piece rather more than a penny?—I think, as I said before, the sooner the power was taken out of the hands of the public of using both monies, or making any reference to the old penny, the sooner they would become accustomed to the new coinage.

108. Mr. J. B. Smith.] You are aware that there are many Acts of Parliament in existence, fixing the penny as the rate of payment for postage-stamps, and toll bars and so on; how would you meet that?—Undoubtedly all those rates which are now fixed by Government could by the mere act of Government be altered, such as duties, for instance, or the penny postage, all which I consider under the power of Government to alter one way or the other. But in cases where private interests were concerned, such as toll bars, it would probably require adjustment. I think the whole system would probably require looking into by a Royal Commission, or in some other way, so as to consider the best mode to be adopted for obviating the inconveniences which might arise in transactions where I can hardly conceive that we should be entirely without practical means of overcoming those difficulties. As to large transactions, the Government no doubt have the power of adjusting and altering the scale.

109. These are exactly the cases which will occur to the lower classes of people who deal in copper coins; and would it not increase the prejudice of those parties against the alteration when they found there was no copper coin to meet those usual charges of a penny which they have been accustomed to?—That militates against any change whatever; if you will not allow changes to be made to assist the altered state of circumstances, no possible change can be made in the value of a penny.

110. Supposing the present pound to be divided into 2,000 parts, then eight parts would be nearly equal to a penny, would it not?—That again refers to the question whether you allow the prejudice to be kept up of carrying on transactions in pence and multiples and subdivisions. So long as you allow that it will prevent any adjustment of prices to the new coinage.

111. Chairman.] With regard to private dealings amongst the lower classes, supposing the decimal system adopted, would not the purchasers get the advantage generally; would they not be able to purchase as much for four-mil as for a penny?—I cannot conceive any system existing in which purchasers can have the advantage over sellers for any length of time, except during the system of transition; the ordinary competition must, I think, at once put an end to that.

112. I allude to the state of transition?—I think that inconveniences might arise; and, therefore, I say that the sooner such a change is made the better. It ought to be done as speedily as possible, to prevent frauds, which, I think, might probably fall on the unwary and on the poorer classes.

113. Mr. Brown.] Would the poor man get as much for his mil as he does for his farthing?—I cannot say.

114. Mr. Cardwell.] Is the tendency for the purchaser to take an undue advantage of the seller, or is it not rather for the seller to take an undue advantage over the purchaser?—I do not know how to answer that question, except by stating my impression that whichever party is the more intelligent of the two is likely to have the advantage of the less educated and less intelligent.

115. Chairman.] Under the decimal monetary system, how would you propose to keep all accounts relating to money?—I should propose to keep all accounts in the pound sterling, in the florin, and in the decimal part of a florin. When I use the word decimal, I consider it equally applicable whether it is called a mil or a cent.

116. Sir *W. Clay*.] Pounds, florins, and cents, you mean?—Pounds, florins, and cents, or pounds, florins, and mils. At some future time it may be possible to make the florin the unit, as suggested by Mr. Smith; but I do not think at the present time it would be possible to make any change in keeping accounts which would do away with or affect the pound sterling.

117. *Chairman*.] You would not have any money of account between the the florin and mil?—I think not.

118. Mr. *J. B. Smith*.] Instead of putting down 1 *l.* 10 *s.*, for instance, you would write it £.1.500?—1.5 florin it would be. I think that leaving out the florin altogether, and making it only pound sterling and decimal, would be a change which the English public would hardly grow accustomed to in a sufficiently short time for the easy adjustment of accounts; whereas it is but a slight inconvenience using the pound, the florin, and its decimal.

119. You do not mean you would have three columns?—I would have three columns as now. Every book would be ruled exactly as it is now; 1 *l.* 15 *s.* 0 *d.* would then be 1 *l.* 7 *fl.* 50 *m.*, the 7 florins being in the inside column, and 50 mils in the third.

120. What necessity is there for dividing it into three columns; would it not be 1.750?—I should like that system better if I were not afraid of the prejudice that might exist in doing away with the intermediate coin between the pound sterling and its subdivision. I should not object to it for any other reason.

121. In keeping your own private accounts, you would prefer that plan?—I should prefer making the entry 1.750.

122. For 1 *l.* 15 *s.*?—For 1 *l.* 15 *s.*

123. Mr. *Brown*.] If you kept your accounts all in mils, it would increase the number of figures; it would require more figures to express a sum wholly in mils than it would to express pounds?—In some cases it would.

124. And probably, in your opinion, it would be a great advantage to the public to depart from their mode of keeping accounts as little as possible, by still keeping them in three columns?—I think so; but you must be aware that there are a great many accounts kept, in consequence of the necessity of subdivision, in another column, in addition to the pounds, shillings, and pence; for instance, every account in the National Debt, at the Bank of England, is kept in pounds, shillings, pence, and decimals, in calculating the interest; otherwise the difference of the aggregate variation between the pence would be so great that it would be a vast amount either of loss or gain to the Government, or of loss or gain to the Bank of England.

125. Mr. *J. B. Smith*.] After all, you must have something over or something under?—If I remember rightly, the nicety of calculation is so great, that the difference is not above 500 *l.* in the year, and that would be materially reduced, I have no doubt, if the system of decimals were adopted generally.

126. Mr. *Brown*.] You are probably aware that almost all large contractors find it necessary to keep their accounts in decimal?—I believe that is the case; I have understood so; I am not aware of it practically. I believe it applies to builders, and other such businesses.

127. You prefer the denomination of florins and mils to any other denomination, not only as regards their use in accounts, but also for the names?—My only reason for adopting the florin as an intermediate coin for accounts, would be rather to suit prejudice, than for any practical object gained by it. I think accounts, practically, ought to be kept in pounds, and the decimals of pounds. I see no object but that I alluded to before.

128. *Chairman*.] There would be less difficulty in the transition state?—I thought there would be, but I am not sure on that point.

129. Mr. *Brown*.] It would prevent errors to have the accounts kept in three columns, instead of the one line?—Yes.

130. I do not know whether you are aware, that when the coinage was changed in America from pounds shillings, and pence, the dollar was 4 *s.* 8 *d.* in one State, 6 *s.* in another, 7 *s.* 6 *d.* in another, and 8 *s.* in another; and that a law was passed in 1792 to make them uniform. I see a remark in Jefferson, that the only thing wanted was a sufficient number of the new coins, so great was the satisfaction. Probably you are aware how easily the change was effected?—I have always understood it was brought about with great facility.

131. Mr. *J. B. Smith*.] You think that the adoption of a decimal system of weights

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weights and measures would be a great advantage to this country. Do you think it would be desirable, if it were possible, to get an assimilation of weights and measures throughout the principal nations of the world?—I have not the least doubt on that point, that it would be very desirable; and the very adoption of a decimal system appears to me to render the turning of one money from one country into another more easy.

132. You consider it desirable that there should be an assimilation of weights and measures?—I have no doubt that if there were an assimilation of weights and measures and money, it would be a great advantage to the world at large.

133. *Sir W. Clay.*] You have expressed a very decided opinion, Mr. Hankey, as to the importance of retaining as our unit of calculation the sovereign?—Yes; it appears to me to be a very desirable thing.

134. Not that you think it the best that can be adopted, but the most adapted to this country?—I think it would facilitate the adoption of the new system rather than by attempting such a very extensive change as altering the pound sterling, which would lead to very great difficulty.

135. One reason being, that it is the standard by law; and secondly, that the public are accustomed to estimate all large sums in that particular denomination of coin?—Yes, it is the basis of calculation, and has been the measure of value of land and other property, personal property and real property throughout the kingdom for such a number of years, that it would be unwise to attempt to disturb it.

136. *Chairman.*] You think it would be unwise to introduce such an element of difficulty?—Yes.

Jovis, 6^o die Maii, 1853.

MEMBERS PRESENT.

Mr. Tufnell.
Mr. William Brown.
Mr. John Ball.
Mr. Hamilton.
Marquis of Chandos.

Mr. John Benjamin Smith.
Sir William Clay.
Mr. Kinnaird.
Viscount Goderich.

THE RIGHT HON. H. TUFNELL, IN THE CHAIR.

James Laurie, Esq., called in; and Examined.

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137. *Chairman.*] I BELIEVE you are engaged in the wine trade?—I am.

138. Have you turned your attention to the present monetary system of this country?—I have.

139. Will you state to the Committee whether you consider it is an inconvenient system, and if so, what are the inconveniences attached to it?—The system of dividing the pound into 20, 12, and 4, being unequal to each other, renders money matters exceedingly complicated; and when applied to Custom duties, is still more aggravating, and makes it difficult to ascertain the value of the duties in the current weights of the country; the pound avoirdupois, for example.

140. Will you explain that still further, in detail?—Partly upon Mr. Brown's suggestion, and partly upon my own, I framed a table of those articles the Custom duties of which are charged on the weight, and applied the decimal pound of 1,000 farthings in estimating the duties all by the pound avoirdupois; some of them are charged by the hundredweight, others by the pound; and in both cases they have five per cent. added, which creates a great deal of confusion. This table is printed in the Customs Report of last Session, Part II.

141. That refers rather to the weights than the coinage?—To the coinage too. It is explained in this way: few of the duties will reduce into farthings and aliquot

aliquot parts; it leaves irregular fractions; for instance, the article arrowroot is charged from foreign places 2*s.* 6*d.* per hundredweight; but if it were charged at 2*s.* 4*d.*, it would be exactly a farthing per pound; as it is, it is a farthing of the present money and 7-100th parts. Butter, again, from foreign places, is charged 10*s.* per hundredweight; but if that were reduced to 9*s.* 4*d.*, it would be exactly 1*d.*, the 10*s.* giving four farthings and 29-100th parts per lb.

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142. That difficulty might be got over by altering the duties, and not altering the coinage?—Of course it could; but still the duties could not be estimated then without considerable difficulty, which difficulty would be greatly or altogether obviated by decimal money.

143. Will you state whether you consider that there are any inconveniences in the ordinary transactions of the country in the way of business, without reference to the Customs, arising from the present currency?—The inconveniences are manifold, since the unequal divisions of the money render all purchases much more complicated than they would be if decimal money existed.

144. Does it give rise to a great increase of clerical labour?—It does.

145. Is it also the cause of many errors in the keeping of accounts?—It is impossible to keep many accounts without the greatest possible labour. Many merchants tell me that they never look into the details of duties and other matters, because they involve time and head work, and that they leave it to their clerks.

146. Is it not an advantage that in the present system the shilling is divisible into 12 parts, and that the 12 is divisible by 2, 3, 4, and 6; is not 12 divisible by more figures than any other number would be?—I dare say it is, but it is not a natural system; the true system of numbers consists in the decimal relation; for instance, if an article costs four farthings, 10 times that will make 40 farthings or 9½*d.*, 100 times 400 or 8*s.*; but you cannot do that with monies that are not in the decimal relation.

147. Do you consider that there is any disadvantage in regard to foreign exchanges?—Immense.

148. State what those are?—In a list which I have published in my “Universal Exchange Tables,” there are 30 countries with which we transact business; 20 of these have the exchange stated in foreign money; for instance, France gives us 25 francs and 22½ centimes, more or less, for our pound sterling. This exchange is equivalent to 39 ⁶/₁₀ths mils per franc. If we had a decimal money, we could probably purchase the franc at 39½ mils, and have in all cases the turn of exchange in our favour.

149. You would be able to approximate the relative value of the coins?—Yes, and we should be able to see what we pay for foreign money, instead of which we have to investigate it further, unless we have an exchange book in which the money is decimally stated of the two countries negotiating.

150. Can you give us an instance of exchange with any other country?—Holland gives us 12 of their florins, more or less, for our pound sterling. At that exchange the value of their florin is .083*l.*, being mils=1*s.* 8*d.*; a decimal money would give us also a greater subdivision than the pence give, even with the penny divided into 16ths, and thus we could have a greater variety of exchanges.

151. Mr. Ball.] You stated that the exchange in Holland would be 12 florins to the pound; is not that 1*s.* 8*d.*?—Yes.

152. I thought you said 83 florins?—Eighty-three decimal farthings or mils.

153. I believe you could not explain in decimal money accurately the Dutch florin at the exchange of 12 to the pound, and that you can do it in the existing English coinage?—It could be done both ways; but in a lesser exchange it could not be stated precisely in English money.

154. In case a decimal system of coinage were adopted in England, would you consider it desirable that a coin should be in use which should be either a third or sixth part of one of the ordinary silver decimal coins?—I think in some cases it would be convenient to have such a coin.

155. To make my question more clear, I will put it in this way; assuming that the florin, representing the 10th part of a pound sterling, would be the highest silver coin in small transactions, where it was desirable to divide any sum amongst three persons, the present fourpenny piece would serve to carry out that division, would it not?—It would.

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156. Whereas

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156. Whereas if you had no such coins, you never could accurately divide small sums amongst three persons?—No; there would be a fraction left. I do not however, think it is the custom of any country to have a coin of a third of their money integer, or unit mils.

157. *Chairman.*] If the present monetary system were to be changed, what would you recommend for adoption?—I should recommend that the pound be divided into 1,000 parts or mils, if you chose to alter the name. I think the word mil is the best, and that a name which describes its numeral value is the most useful. There would then be the decimal pound, 1,000 mils.

158. Would you have no florin?—Yes, and the florin should be marked instead of 1-10th of a pound, 100 farthings or mils, and all the coins should have in numbers their relation to the pound sterling. I find that is the case in the coin of the United States of America.

159. Will you state the advantages which you consider the decimal system would confer on the general business of the country?—It would immensely facilitate business transactions, and lead to a more accurate and clear mode of stating accounts than exists at present.

160. Supposing the decimal system adopted, what coins would you recommend to be issued?—I should recommend the pound sterling and the half sovereign in gold.

161. Would you recommend any smaller gold coin than the half sovereign?—No, I should not. Then I should recommend in silver a four shilling piece in lieu of the crown, as five to the pound would be very convenient, and that coin would suit many purposes of exchange. Where dollars are abundant, and four shilling pieces wanted, they might be found exceedingly useful, and pass where Spanish dollars now do.

162. Do you not think a five shilling gold piece more convenient than a four shilling silver coin?—No, I think a four shilling silver piece is one of the best coins we could possibly have.

163. Have not crown pieces been considered very inconvenient?—Yes, the crown piece is too large; that is one objection to its getting into general use.

164. What coin would you have after the four shilling piece?—The florin of two shillings, a hundred mils, one of 50, one of 25, and also one of 10, would be very convenient too.

165. You would have five silver coins, a two florin, a one florin, a half florin, a quarter florin, and a one-fifth of a florin?—Yes; the 20 mil piece would be the decimal of the double florin or dollar, as the 10 would be of the single florin.

166. What copper coins do you propose?—I think it would be convenient to keep up the present penny, if four farthings are to serve for postage and other such matters; but otherwise, I think this coin is rather too bulky, and a three farthing coin would be better.

167. Did I understand you to say that you would keep the present penny in circulation?—Yes; but if the postage were altered to five mils, I think there ought to be a coin to suit that, and if the postage still remain at four mils, it would be advisable to keep the present penny.

168. The present penny would not represent five decimal farthings?—No.

169. *Viscount Goderich.*] If you retain the present penny, you keep up all the inconvenience?—No, instead of pounds, shillings, and pence, it would be filling up the last column £. 004, or whatever it might be.

170. *Mr. W. Brown.*] You are aware that one of the great difficulties is with respect to penny tolls and penny transactions of various kinds; would you think it desirable to have a new coin of $4\frac{1}{20}$ th mils, six of them to represent 6d., dropping the name penny altogether?—No, I should rather raise the toll.

171. Suppose a party not to consent to be paid less, and the public not to consent to pay more?—I thought an Act of Parliament could do anything; the difference is a mere trifle between four farthings and four mils.

172. *Chairman.*] Have you any thing to add with regard to the copper coinage?—If the rate of postage were maintained at four farthings, or altered to five mils, and that were adopted, it would be desirable to have a coin to represent the postage.

173. What coin would you recommend for the general purposes of the country?—I think a three farthing and one farthing coin would be the best.

174. Are

174. Are these the only two you would propose?—I think a half farthing is also wanted, especially as prices would be subdivided more, and it is in use in the colonies, where labour is cheaper than here. James Laurie, Esq.

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175. Mr. W. Brown.] Then your money of account would be pounds, florins, and farthings?—Precisely; some would prefer not to have the florin, &c., in a distinct column.

176. To save the stop or mark for the decimals?—Just so.

177. With respect to the poorer classes, how do you think they would receive the change in the copper coinage with different denominations, and somewhat different value?—So far as I can judge, I think it would be received with a great deal of satisfaction. Every coin being marked with the number of farthings, many persons who cannot write or read could count.

178. You think the quantity of food, or whatever it might be, sold for the farthing or the mil, would be very soon understood by the poor?—Yes.

179. You think they would adjust themselves to each other almost immediately?—Precisely so.

180. Chairman.] Have not many articles sold to the poor reference to the small coins, for instance, farthing candles?—Yes; many things are sold at a farthing and two farthings; that would soon be adjusted.

181. Mr. Brown.] Are you of opinion that a farthing candle would soon be sold for a mil?—Competition would soon rectify prices; for practical purposes the mil would answer better. A conscientious man might probably say, "I am taking 1,000 of these mils instead of 960 farthings, and therefore I will make the article of a better quality."

182. Chairman.] Under the present system does a shopkeeper, for instance, experience any difficulty in calculating interest upon any article he obtains?—In many cases it is a work of the greatest possible difficulty; a grocer, for example, finds it difficult to know what price to charge by retail and secure a certain profit.

183. Explain that?—Sugar, coffee, and other articles, are sold in Mincing-lane at so many shillings per cwt. In most cases the price yields an interminable fraction per lb.; and also Customs' duties. A decimal system of money would obviate this, besides affording a greater subdivision of prices. The penny divided into 16ths gives 192 varieties to a shilling, and into 32nds, 384; but 50 mils, each divided into 4ths, gives 200; into 8ths, 400; and into 16ths, 800.

184. Give an illustration by referring to some particular article?—One thousand pounds pimenta sold at $3\frac{13}{32}d$, or their equivalents, $13\frac{1}{2}f$. per lb., produces the same result, and the working is as follows:—

Usual method by Pence.

<p>1000 lbs. 3</p> <hr/> <p>12)3000</p> <hr/> <p>20)250</p> <hr/> <p>12 10 -</p> <p>1 13 10$\frac{1}{2}$</p> <hr/> <p>£.14 3 10$\frac{1}{2}$ the result.</p>	<p>1000</p> <hr/> <p>13-32</p> <hr/> <p>32)13000(406 $\frac{3}{4}$</p> <hr/> <p>128</p> <hr/> <p>200</p> <hr/> <p>192</p> <hr/> <p>8</p> <hr/>	<p>12)406 $\frac{3}{4}$</p> <hr/> <p>33 10$\frac{3}{4}$</p> <hr/>
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Method by Farthings.

<p>1000 lbs. at 13 farthings = 4)13000</p> <hr/> <p>12)3250</p> <hr/> <p>20)270 10</p> <hr/> <p>13 10 10</p> <p>13 $-\frac{1}{4}$</p> <hr/> <p>£.14 3 10$\frac{1}{4}$ the result.</p>	<p>1000 lbs. at $\frac{1}{2}$ farthings = 8)5000</p> <hr/> <p>4)625</p> <hr/> <p>12)166 1</p> <hr/> <p>13 $-\frac{1}{4}$</p> <hr/>
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James Laurie, Esq. the decimal of a £. for $3\frac{13}{32}$ d. are £. .0141927, which being multiplied by any required number of lbs., yards, &c., gives the result. The following examples show decimal amounts per decimal £. and per £. sterling:

5 May 1853.

lbs.		£.		£.	s.	d.	f.
1	-	-	.014	-	-	3	1
10	-	-	.141	-	-	2	9
100	-	-	1.419	-	-	1	8
1000	-	-	14.193	-	-	14	8

If the pimenta was charged at $14\frac{1}{2}$ decimal farthings per lb., the result would be £. 14.125; if at $14\frac{1}{2}$ farthings, the result would be £. 14.250.

185. Mr. *W. Brown.*] Turn the pence into the nearest substitute and see what the fraction would be of those mills, so as to make them exactly equal?— $10\frac{1}{2}$ d. = £. .042708.

186. Penny three farthings, or $1\frac{1}{2}$ d. is a very short fraction?—Yes, but not more accurate; $1\frac{1}{2}$ d. = £. .00625; $1\frac{1}{2}$ d. = £. .00729.

187. If you take the four or five cent piece and the threepenny or fourpenny piece, or whatever it may be, what is the number of cents that would come nearest to that particular present coin, and what fraction would make it exactly equal to the present coin?—Threepence is $12\frac{1}{2}$ mills; $3\frac{1}{2}$ mills are precisely three farthings; 4 d. = $16\frac{16}{100}$ mills.

188. Supposing all the Customs' duties to be charged upon the pound, have you any table to show at what given price those would come out, either without a fraction, or with a fraction?—In the table which I presented in the Customs' Report, it is shown that the loss would in most cases be very small if every article was charged by even farthings, or 1,000 parts of the pound sterling. I ascertained what the duty was per cwt., added five per cent. when required, and divided it by 112 to obtain the duty for 1 lb.

189. Taking the present duties?—Yes.

190. And the amount collected?—No; I had not that to guide me. Almonds, for instance, are charged 10s. per cwt. and five per cent. = 10s. 6 d.; which gives for a single pound $4\frac{60}{100}$ decimal farthings; and assuming the duty at five farthings, the Government would gain 31 farthings on every 100 lbs., or if charged at 9s. 4 d. per cwt. = 4 farthings per pound, that would cause a loss of 1 s. 2 d. per cwt. to Government.

191. How would the fraction stand if you took 100 pounds net; would it tell against a number in the same proportion as if you took a single pound?—It would be the same thing as to fractions, which would occur by both modes; but the difference would be less in proportion for 100 lbs.

192-4. Have you ascertained what the whole amount of duties is upon any one of the articles charged at the Customs, in order to see what the gain or loss to the Government would be, taking the nearest decimal which can represent the present money?—Mr. Hume I understand has moved for a table of the whole tariff, with the import duties, and the amount they yielded last year. When I see that, I can ascertain the loss or gain to the nearest fraction per pound avoirdupois; for instance, arrowroot is charged at 2s. 6 d. per cwt.; if it were reduced to 2s. 4 d. the loss would be very trifling. One of the new duties makes this article $4\frac{1}{2}$ d. per cwt.; if it were charged at a farthing per pound it would occasion less trouble in the collection. There is an entry of the Customs, to which I may be allowed to refer. There are many articles, the duties of which are charged on the pound, which are set down in hundred-weights, quarters, and pounds, such as tea, coffee, spice, and other things; the tare is taken off in the same way, and the net weight is reduced into pounds, in order to charge the duty. I beg to put in a Table, showing a duty paid on entry of tea.

[The same was delivered in, and is as follows:]

James Laurie, Esq.

LONDON DOCKS.

HOME CONSUMPTION.

5 May 1853.

Amy Robsart,

J. Nixon, from Canton.

British Ship.

James Laurie.

M	No.	Cwt. grs. lbs.			lbs.
	4,103	0	1	19	47
	4	0	1	19	47
	5	0	1	19	47
	6	0	1	18	46
	7	0	1	19	47
	8	0	1	20	48
	9	0	1	20	48
	4,110	0	1	19	47
<hr/>					
		3	1	13	377
		1	0	16	128
<hr/>					
		2	0	25	249
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Eight half-chests, containing two hundred and forty-nine pounds Black Tea. Warehoused by J. Laurie, March 10th, 1848.

April 23d, 1849.

	£.	s.	d.
249 lbs. at 2/1 per lb. -	25	18	9
5 per cent. -	1	5	11
	<hr/>		
	£. 27	4	8

[The duty of 2/1 and 5 per cent. per lb. is = $2/2\frac{1}{2}$, the decimals for which are—

£.

109375
249

984375
437500
218750

27·234375

27·234 per £. of 1000 farthings.
£. 27. 4. 8½ of 960 ditto.]

[N.B.—The above is copy of an entry which passed through the Custom House, London, and the improvement suggested as to stating the weights, is given in red ink.]

Memorandum.—The above Words and Figures printed between brackets [] were written with Red Ink in the original.

MINUTES OF EVIDENCE TAKEN BEFORE THE

I put in also a Table, showing my proposal for a Decimal Currency for Great Britain and Colonies :

POUND STERLING.					DECIMAL POUND.					Decimals of the Pound of 1,000 Farthings reduced into Shillings, Pence, and Farthings & £. Sterling of 960 Farthings.							
960 Farthings.					1,000 Farthings.					£. D. F. 100				£. D. F. 100			
Farthings.	Penny.	Pence.			Farthings.	Penny.	Pence			£.	D.	F.	100	£.	D.	F.	100
4 =	1	240 & £.			5 =	1	200 & £.			001	-	-	96	026	6	0	96
										002	-	1	92	027	6	1	92
Pence.	Shilling.	Shillings.			Pence.	Shilling.	Shillings.			003	-	2	88	028	6	2	88
12 =	1	20 & £.			10 =	1	20 & £.			003½	-	3	-	028½	6	3	-
										004	-	3	84	029	6	3	84
Shillings.	Florin.	Florins.			Shillings.	Florin.	Florins.			005	1	0	80	030	7	0	80
2 =	1	10 & £.			2 =	1	10 & £.			006	1	1	76	031	7	1	76
										006½	1	2	-	031½	7	2	-
Shillings.	Crown.	Crowns.			Shillings.	Dollar.	Dollars.			007	1	2	72	032	7	2	72
5 =	1	4 & £.			4 =	1	5 & £.			008	1	3	68	033	7	3	68
In Account:—					In Account:					009	2	0	64	034	8	0	64
2 GOLD COINS:	£.	s.	D.	F.	£.					009½	2	1	-	034½	8	1	-
Sovereign	-	1	-	-	3 GOLD COINS:					010	2	1	60	035	8	1	60
Half do.	-	-	10	-	Double Sovereign	-	2	000		011	2	2	56	036	8	2	56
					Sovereign	-	-	1	000	012	2	3	52	037	8	3	52
					Half do.	-	-	500		012½	3	0	-	037½	9	0	-
										013	3	0	48	038	9	0	48
7 SILVER COINS:					7 SILVER COINS:					014	3	1	44	039	9	1	44
Crown	-	-	5	-	Dollar or	-	-	250		015	3	2	40	040	9	2	40
Half do.	-	-	2	6	Double Florin	-	-	125		015½	3	3	-	040½	9	3	-
Florin	-	-	2	-	Florin	-	-	100		016	3	3	36	041	9	3	36
Shilling	-	-	1	-	Shilling	-	-	050		017	4	0	32	042	10	0	32
Sixpence	-	-	-	6	Half shilling	-	-	025		018	4	1	28	043	10	1	28
Fourpence	-	-	-	4	Fourpence	-	-	020		018½	4	2	-	043½	10	2	-
Threepence	-	-	-	3	Twopence	-	-	010		019	4	2	24	044	10	2	24
					One penny	-	-	005		020	4	3	20	045	10	3	20
										021	5	0	16	046	11	0	16
					3 COPPER COINS:					021½	5	1	-	046½	11	1	-
					Halfpenny	-	-	0025		022	5	1	12	047	11	1	12
					One farthing	-	-	001		023	5	2	08	048	11	2	08
					Half farthing	-	-	0005		024	5	3	04	049	11	3	04
										025	6	0	-	050	12	0	-

In the decimal £. three new coins are suggested, a double sovereign or £.; a double florin, or dollar, to be in sympathy with the eagle and dollar of the U. S. of America, and the almost universal Spanish dollar. These coins would be as welcome in every foreign country as the sovereign, and tend to facilitate commerce. The decimal of the £. has been appropriately named "Florin" by H. R. H. Prince Albert, and is in harmony with the Dutch and German coins of that name. A silver penny would be less cumbersome than the copper one, and would resemble the beautiful 5 cent silver pieces of Holland, value one penny.

Each decimal coin to have its name and proportionate value of the £. stamped upon it.

The great, or inherent defect of the £. sterling is, that it contains 960 farthings instead of 1,000.

It is placed in the first division, its coins expressed in £. s. d. and f., and also in £. and decimals. The second contains the proposed decimal £. with its coins; and the third, decimals of this £. reduced into s. d. f. and decimals, thus showing the precise value of the decimal coins in those of the £. sterling. All the coins of both pounds, from sixpence upwards, are decimally expressed the same, and only those of less value are affected, whether the £. contains 960 or 1,000 farthings. Five decimal farthings are equal to 4 ⁵/₁₀ farthings & £. sterling, making a difference of 4 & cent. If the penny were assumed at five farthings, and other coins in proportion, the £. would then be decimally complete, without altering the name of any coin, or other change, than the mode of expressing them in account, and this being by decimals, is so simple and easily understood, that he who runs may count—his fingers being a text book—5 and 5 make 10, and 10 times 10—100, and so on.

195. Mr. J. B. Smith.] Supposing the unit were 10*s.*, to be called a pound, instead of 20*s.* as it is now, and the 10*s.* were divided into 1,000 parts, could you frame a table of decimals of the pound similar to the table you have put in, stating the value of the pound, shillings, and pence, in relation to the supposed unit of a pound?—Yes, I think I could.

James Laurie, Esq.
5 May 1853.

196. Will you make out a table and present it to the Committee at a future meeting?—I will.

197. Chairman.] Have you any general observation that you wish to offer to the Committee upon the subject upon consideration?—I will say a word or two on the Customs' duties. If they were levied in decimal farthings to the pound avoirdupois, the business of the Custom-house would be immensely simplified and facilitated, and the time now occupied in passing one duty-paid entry, would be sufficient to pass 10 by the new system.

198. Mr. W. Brown.] How many clerks might be dispensed with?—It would render some unnecessary; but I think these clerks might be engaged in checking stocks in the docks, a duty that is not now performed. Another advantage of the decimal system is, that the money would prove the weights and the weights would prove the money.

199. I wish it to appear distinctly whether a four cent piece, or a four mil piece, and 1-24th, would not exactly represent the present penny?—I will consider that, and inform you at your next meeting.

Lieutenant-General Sir Charles Wm. Pasley, K. C. B., called in; and Examined.

200. Chairman.] ARE you a Lieutenant-general in the Royal Engineers?—I am removed from the Royal Engineers, as a general officer unemployed, but am usually spoken of as if I still belonged to the corps.

Lieut.-General
Sir C. W. Pasley,
K. C. B.

201. I believe you have turned your attention very much to the question of weights, measures, and the money of this country?—I have.

202. You have published a work on that subject, I believe?—I have, in 1834.

203. Will you state to the Committee whether, in your opinion, there is any inconvenience in the present monetary system, and if so, what that inconvenience consists of?—The great inconvenience is, that in accounts you have to multiply. There are many complex accounts in which you have first to reduce pounds into shillings, pence, and farthings, and afterwards to reduce them back again by division into pounds, which is exceedingly inconvenient. I believe the inconvenience is acknowledged by every person except those who are in the habit of working out accounts daily by routine.

204. Does it not require a great deal of clerical labour, and does it not also render errors very probable in large accounts?—Yes.

205. Is there any peculiar advantage in the present monetary system?—None whatever, that I see. I consider that the pound sterling is the most judicious unit that we can have for our monetary system, and that any alteration of that, such as has been suggested, would create great confusion. I think it would be equally disadvantageous to reduce the units to half sovereigns, as proposed, or to the four shilling or five shilling pieces, like the American dollar, and still more to the shilling, or anything equivalent to the French franc.

206. Can you state to the Committee, supposing you should consider it desirable, what changes you would recommend?—I should advise that pounds sterling should be divided into 1,000 equal parts, and that the mode of reckoning accounts should be by the pound, and tenth of a pound, cents or hundredth parts, and by thousandth parts, which I proposed to call titlings, they being the tenth part of a cent.

207. What would be the value of the cent?—It would be equal to $2\frac{1}{10}$ *d.* of the present money: The florin has lately been established, and I should propose that accounts be kept in pounds, florins, cents, and tenth parts of a cent. I proposed to use the word titling, because, as a farthing is the fourth thing or fourth part of a penny, so the titling would have reference to the cent.

208. You would have four columns of figures?—There need not be four columns of figures if you kept the account in pounds, cents, and titlings; but I see a difficulty in that for common tradesmen, because those who are not accustomed to the decimal system, might add for instance 15 cents and 5 cents in the same column together, and obtain 65 cents through mistake; but if you put pounds,

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florins,

Lieut.-General
Sir C. W. Pasley,
K. C. B.

5 May 1853.

florins, cents, and tithings, it would create no confusion with persons who have been unaccustomed to calculate decimally.

209. Would it not be more simple to have the pound, florin, and tithing simply?—The tithing is the tenth part of the cent, and I think, as we keep accounts by pounds, shillings, pence, and farthings, that accounts should in future be kept by pounds, florins, cents, and tithings. I do not think the term farthings is applicable.

210. You would wish to assimilate it as nearly as possible, as I understand, to the present mode of keeping accounts?—That is for the convenience of persons who are not mathematicians, and are not accustomed to work out accounts mathematically.

211. Would it not be easier to keep accounts by the pounds, florins, and tithings?—I think that the cent is so well established a term as being the hundredth part of anything, that it would be more convenient than the thousandth part. I think it would be more convenient to say pounds, florins, cents, and tithings, than pounds, florins, and tithings, because the same difficulties before alluded to would exist with persons not accustomed to decimal arithmetic.

212. If you had pounds, florins, and tithings only, and in the third column you placed the hundredths of a florin and the tenths of a florin, would not that be more simple?—It would be understood by persons accustomed to mathematical calculations; but others might make mistakes in such a sum, if tithings only were used as the hundredth part of a florin. I think that would cause confusion in the minds of persons not accustomed to decimal arithmetic, because they would be very apt to misplace the numbers of tithings if entered in one column.

213. Would they not be apt to misplace the numbers in your system?—They cannot misplace the numbers if the accounts are kept in pounds, florins, cents, and tenths of a cent or tithings. Those who are accustomed to common arithmetic could not possibly make a mistake in compound multiplication or compound division by this mode.

214. Mr. J. Ball.] The difficulty you apprehend, I think, is, that if you did not include the four denominations, there would be more than one figure necessary to indicate each particular sum?—Yes.

215. You think it desirable that one figure only should stand as indicating each particular description of coin; for instance, you would write 5 cents and 5 mils, instead of writing 55 mils?—I think there might be great confusion in multiplying and dividing amongst persons who were only accustomed to common arithmetic. If the term mil be adopted, then I should certainly put down 5 cents and 5 mils, instead of 55 mils. Education is now so much advanced, and arithmetic is so well taught amongst the lower classes, that there might, perhaps, be a simplification of it hereafter; but I should fear that at present it might confuse persons who are only accustomed to the present mode of keeping accounts.

216. Chairman.] Either way of keeping accounts would be easier than the present, would it not?—Much easier.

217. Whether you take the three denominations or the four, it would be much more simple than the present way of keeping accounts?—Much more simple by four, but not otherwise; I did not think so at first, because I had only been accustomed to decimal arithmetic. Professor De Morgan, of London University, who published in the British Almanac in the same way that I did, has given examples of the advantage of decimals; but he being a mathematician, it did not occur to him, nor did it occur to myself, that it was necessary to have a denomination for the pound, the tenth part of a pound, the hundredth part of a pound, and the thousandth part of a pound. I now think there ought to be a distinct denomination for each; otherwise it might create difficulty and cause mistakes amongst persons accustomed only to keep accounts by the present system.

218. Mr. J. B. Smith.] The way of keeping accounts at present is by three columns; pounds, shillings, and pence?—But there are farthings; so that there are four denominations.

219. Mr. W. Brown.] To express 1*l.* 19*s.* 11½*d.* under the present system requires seven figures; but if you express 1 pound, 9 florins, and 99 farthings, it would only require four figures; so that in that single entry there would be a saving of three out of seven; is that so?—I should propose 1 pound,
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9 florins, 9 cents, and 9 farthings, (if you choose to call them farthings) as a great improvement; you have the same number of figures, but there is no risk of confusion to persons who have learnt simple arithmetic. If you write 99 and 9 both under one denomination, it would be necessary to place a 0 before the second 9.

220. If the account were kept in four columns instead of three, it would obviate any mistake from the number of figures?—It would; I consider that a great improvement, though I did not contemplate it when I published my book.

221. Would it create any difficulty in the payment of the troops?—I should think not; I do not see that it would make any difficulty.

222. The payment of the soldiers being generally 11 *d.*, or some such sum, there would be a fraction; how would you get over that difficulty?—In paying the troops there are fractions at present, and very inconvenient ones; the only difficulty would be with the pence and farthings, and I should think that might very easily be remedied.

223. To illustrate the subject we will take the penny postage. We could not without a new coin represent the penny, and six of those coins would represent the 25 mils of the value of 6 *d.* Sixpence would be equal to 2½ cents., 25 mils. In regard to paying the penny postage, which is equal to 4½ tithings, you could not convert that into decimal money?—

224. If you were to pay four mils at the present moment for a penny stamp it would be a loss of 4 per cent. to the Government, and if you pay five mils it would be a gain of about 17 per cent. to the Government. I fear the same difficulty might arise in the payment of the troops, unless we had a coin of four mils and $\frac{1}{24}$ of a mil, that exactly representing the present penny, and six of them representing the present sixpence?—

225. Mr. J. Ball.] Perhaps I may explain that question by putting another; would not the difficulty suggested be met by the payment of a small decimal coin in compensation for any loss that might arise in the payment of the previous week?—I should think it might be reduced to mils.

226. Even supposing it were not possible to reduce the pay now allowed to the troops, and that the Government thought proper to keep up the existing pay, might they not make a small decimal payment one week to compensate for any loss the men might have sustained in the previous week?—I should think that might be done, and I will give an instance of it: It has been the order for many years to pay the troops their pay daily, and the sum due to the soldier beyond his rations, and other articles that are to be defrayed by him, is generally reduced into small fractions, but when I had the command of the Royal Sappers and Miners, whose pay is rather higher than that of the troops of the line, I never paid them any fractional sums, such as $\frac{1}{2}$ *d.* A man might have to receive less one week, and more the next, but he was always paid so as to avoid small fractions. I do not recollect how I avoided that difficulty exactly, because I have been long out of the habit of paying soldiers.

227. Mr. W. Brown.] Supposing that the Government were willing to give us a coin exactly representing the present penny, would not that obviate all the difficulty with respect to bridge tolls and the penny postage, and also the pay of soldiers; if you had to make a payment in two coins, that is one coin and a fraction, might it not lead to much more difficulty and inconvenience than if it were all in one coin?—It did not occur to me whether it would be worth while to have a separate coin on that account; it does not strike me that it would be necessary.

228. Unless you had a separate coin, would you not have to encounter considerable difficulty under present Acts of Parliament by which a penny is paid for a stamp, and as a toll, and where parties would either sustain a great loss, amounting to four per cent., if they took the four mils, or gain 17 per cent. if they took the five mils. I am afraid the public would not be content to pay the higher sum in the one case, nor the toll-keeper content to receive the lower sum in the other; and with the view of obviating that difficulty, would it not be better to substitute a coin exactly representing the penny?—I had not considered that question, and it is difficult to give an answer all at once upon a question of that kind, as to which one is not prepared; but I should think

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it might be desirable to prevent future Acts of Parliament being made in reference to one penny, the new decimal coinage should be established.

229. Mr. *Hamilton*.] Would it not, on the other hand, introduce an inconvenience the having a new and separate coin inconsistent with the general arrangements of a decimal system?—I cannot give an answer all at once to a subject I have not considered.

230. *Chairman*.] I understand you to say, that so far as the pay of the army is concerned, with which you are practically acquainted, you do not see any real difficulty to the introduction of the decimal system?—I do not. There are some accounts kept in which a farthing will occur, and when it comes to that it is either omitted or turned into a halfpenny.

231. The same way of paying the troops could be followed if the decimal system were adopted?—I do not at present see any difficulty, although I have not considered it in detail.

232. If the decimal system were adopted, have you considered what coins it would be proper to issue?—It struck me that the sovereign, the half sovereign, and also the 5 s. piece in gold might be desirable. I did not propose the latter at the time I wrote, but I thought afterwards that it might be desirable.

233. What silver coins would you propose?—In the silver coins the highest denomination would be 20 cents, a 4 s. coin, or 2 florins; then 10 cents, a florin; then the 5 cents or 1 s. might be continued; next the 2½ cents or 6 d.; 1½ cent or 3 d.; and 1 cent, equal to 2 d. $\frac{4}{10}$ ths. I do not think that 5 s. silver coins would be desirable; in fact, I doubt whether even a 4 s. silver coin would be desirable; perhaps florins might be most convenient. Every person who has anything to do with boatmen, or cabmen knows perfectly well that they never admit that they have change for a 5 s. piece or a half-crown. If you saved anything in weight by carrying 5 s. pieces and 2 s. 6 d. pieces, it would be desirable to keep them in circulation; but as you save nothing in weight, I rather think that the 1 florin would be a very good point to stop at, or at all events the 2 florin piece. I would not go higher.

234. As you have recommended a gold coin of 5 s., it would be almost superfluous, would it not, to have a silver coin of 4 s.?—I think it would. I would leave out the silver coin of 4 s., because you save nothing in weight.

235. Will you state what copper coins you recommend to be issued?—I would recommend a 5 tithing or 5 mil piece (if they are to be called mils), a 2 tithing piece, and a 1 tithing piece.

236. Would it not be a less degree of change if you were to have the 4 tithings instead of the 5 tithings?—I do not know but it might, because, in order to pay 10, you must have two 4 tithing pieces and one 2 tithing piece.

237. It would approximate nearer to the present penny?—Yes; a penny is very little more than 4 tithings.

238. Then you would recommend 1 tithing or 1 mil, 2 tithings and 4 tithings?—Yes.

239. Would you propose to have any coin of mixed metal?—No, I would not have any. I think it is particularly objectionable. I see no necessity for it at all.

240. Have you considered what the effect of such a change might be with regard to the purchases and the pecuniary transactions of the lower classes in this country; whether it might not create a prejudice in their minds to have a denomination of coins, to which they are so much accustomed, altered?—I do not think it would.

241. Mr. *W. Brown*.] Supposing the poor man could exchange his 6 d., for which he now only receives 24 farthings, for 25 mils, do you think any serious objection could be made to it?—I do not see that any objection could be made to it.

242. *Chairman*.] Do you see any objection to adopting the word mil instead of tithing?—None whatever.

243. It is more familiar to the English ear, I believe?—It is; mil is understood in America as the $\frac{1}{1000}$ th part of a dollar. I do not think it signifies whether we say mil or tithing.

244. Mr. *W. Brown*.] Do you conceive that if we were to assimilate our coin to that of France, or the United States, or any other country, we should

should derive any advantage?—I think not; I think it would create the greatest confusion.

245. Do you see any certainty in its permanency, inasmuch as continental powers and despotic governments debase their coin?—I see every objection to giving up the pound sterling, and no advantage in it: the French decimal coinage is only adopted in a very small part of the Continent, in countries immediately in contact with France, but in no other part of Europe.

246. Mr. *J. Ball*.] Have you considered the matter of what was an inconvenience arising from the different system of coinages in different countries which do not pass coinage reciprocally?—I have not considered that; I have travelled very little of late.

247. Although you see strong objections to the adoption of any existing system of coinage, do you not conceive it would be most advantageous to commerce and to private individuals, if international arrangements could be made, which would admit of the standard coinage of one country passing in another?—Certainly it would; but I should prefer sticking to our own unit, the pound sterling, and its decimal parts, and admitting of no other.

248. For that purpose, would it be necessary that the unit in one country should be identical with the unit in the other?—I do not see the necessity of it.

249. Supposing, for instance, that the French Government should adopt gold as the standard of value, and should make a piece of 20 francs the unit, or should retain the existing franc as the unit, in either case, if by an international arrangement the two countries agreed that the gold coins coined at the Mint should be respectively of the value of 20 and 25, then there would be no objection to the coin of each country being made a legal tender at those respective rates:—If two countries adopted the same standard of gold, or the same assay, I should think that might be done, and that it would be desirable, because I believe 25 francs are considered as near as possible a pound sterling now.

250. If the two countries should agree to fix upon a uniform standard of fineness of gold, and to adopt gold as the standard of value, there would be no practical difficulty, so long as they adhered to the convention on the subject, in admitting the coins to pass reciprocally in the two countries?—I see none; and it would be a great advantage to both countries, at least to travellers.

251. Mr. *W. Brown*.] Assuming that the value of the sovereign and the weight and fineness are precisely the same in France as here, when an individual in this country has a payment to make to another in France, would it not be much more convenient to make it in the shape of a bill of exchange rather than to remit gold, having reference to the freights charged to transmit specie from one country to another?—I should think it would; but at the same time, if the same fineness could be adopted, it would be an advantage to travellers on a small scale, who do not deal in millions or thousands of francs.

252. That is, it would be an advantage to travellers on a small scale, but would not, you think, supply the great wants of the community?—No, I do not think it would.

253. *Chairman*.] Would the adoption of a decimal system of coinage in this country be followed, probably, by the adoption of a decimal system of weights and measures?—I think it ought to be followed by a decimal system of weights and measures.

254. In the new denomination of money would the decimal subdivision of the pound sterling, as combined with the same in weights and measures, be found very advantageous?—Very advantageous indeed.

255. Can you give the Committee an example of that?—I have given a number of examples in my book of the difficulties that are met with in the old system. I have there pointed out also a system of weights and measures which might be made general for all countries. But taking our weights as we have them now, if the pound were the unit of weight, and if the 10 pound weight, the 100 pound weight, and the 1,000 pound weight were adopted, instead of stones, quarters, hundredweights, and tons, and all the multiplicity of local weights;

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weights; that, combined with the decimal system of money, would facilitate calculations extremely. It would render everything easy which is now very complex.

256. Mr. W. Brown.] You are probably aware that the Bank of England do buy gold and silver now decimally?—I believe it buys them by the ounce.

257. By the troy ounce?—Yes; but either troy weight or avoirdupois weight ought to be abolished.

258. To which do you think we should resort?—I think we ought only to have one pound weight, the avoirdupois pound.

259. *Chairman.*] Probably you will give, as a comparison of the two systems, an instance of each from your own publication?—As an example of the calculation by the present system, I beg to offer in evidence an ironmonger's bill, which I have given at page 148 of my book. I take first, by the present English weights and money, 215 tons, 17 cwt., 3 qrs., and 9 lbs. of cast-iron columns, &c., at 9 *l.* 11 *s.* 6 $\frac{1}{4}$ *d.* per ton, and I have worked it out by the rule of three, thus:

<i>Ton.</i>	<i>Tons. cwt. qrs. lbs.</i>	<i>£. s. d.</i>
As 1	215 17 3 9	9 11 6 $\frac{1}{4}$
20	20	20
20	4317	191
4	4	12
80	17271	2296
28	28	4
2240 lbs.	138177	9193 farthings.
	34542	
	483597 lbs.	
	9193	
	1450791	
	4352373	
	483597	
	4352373	
224,0	444570722,1	(1984690 farthings.
	224	
	2205	
	2016	
	1897	
	1792	
	1050	
	896	
	1547	
	1344	
	2032	
	2016	
	1621	
	4) 1984690 farthings.	
	12) 496172 $\frac{1}{2}$	
	2,0) 4134,7 . 8 $\frac{1}{2}$	
Answer	-	£. 2067. 7 <i>s.</i> 8 $\frac{1}{2}$ <i>d.</i>

I give an example, secondly, by the new system of weights and money proposed:—

Four hundred and eighty-three thousand Five hundred and Ninety-seven pounds of cast-iron columns, &c., at four pounds, two florins, seven cents, and five tithings per thousand weight.

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lbs.		lbs.		£.	fl.	c.	t.
As 1000	:	483597	:	4	2	7	5
		4275					

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2417985
3385179
967194
1934388
1000) 2067377,175

2067377 or 2067 pounds, 3 florins, 7 cents, 7 tithings.

A person accustomed to decimals would not state this question by the rule of three, but would multiply the number of pounds weight by the sum of money, and strike off the last three figures instead of dividing by 1,000.

260. One system would be much more simple, and could be worked out in a much shorter time than the other?—No doubt of it.

261. Do you wish to make any general remarks on the subject of decimal coinage?—I do not think that there is anything particular, except the difficulty suggested by one of the Committee with reference to the pay of soldiers, my remarks upon which I should prefer giving on a subsequent day, after consideration.

Martis, 10^o die Maii, 1853.

MEMBERS, PRESENT.

Mr. Tufnell.
Lord Stanley.
Mr. John Ball.
Mr. William Brown.
Mr. John Benjamin Smith.
Mr. Moody.

Mr. Cardwell.
Viscount Goderich.
Mr. Hamilton.
Sir William Clay.
Mr. Kinnaid.

THE RIGHT HON. H. TUFNELL, IN THE CHAIR.

Professor George Biddell Airy called in; and Examined.

262. *Chairman.*] I BELIEVE you hold the appointment of Astronomer Royal?—I do.

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263. Were you formerly Chairman of the Commission appointed in 1838 to consider the steps to be taken for restoration of the standards of weight and measure?—I was.

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264. Which reported in 1841?—At the end of 1841.

265. I believe you are now Chairman of the Commission for superintending the construction of standards of weight and measure?—Yes, which Commission has not yet made its Report.

266. In the Report of the Commissioners appointed to consider the restoration of the standards of weight and measure in 1841, you made some allusion to the change of the present system of coinage as well as to weights and measures?—We made allusion to that subject, because it appeared to be so very intimately connected with a change in the weights and measures that we could scarcely avoid it.

267. Since that time, have you turned your attention more particularly to the monetary system in this country?—I have frequently thought of it since that time.

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268. Will you state, in the first place, what you consider generally to be the convenience of the new system of coinage?—The conveniences of a system of coins are to be judged of in two ways; one is with reference to the multiplication or division of numbers corresponding to the multiplication or division of the numbers in which articles are usually packed; and the other is with reference to book accounts of all kinds. As an instance of what I mean by the multiplication or division of packages, I may state this: supposing that children's socks cost 2*d.* per pair, and supposing they are always sold in dozens, then such a scale as the present, connecting the penny with the shilling, is a convenient one; but supposing, at the same time, men's stockings are sold at 2*s.* per pair, and also by dozens, then you come into a different scale, connecting the shilling with the pound, and in that case the step from the shilling to the pound presents no convenience at all.

269. If the value of an individual article were a number of whole pence less than a shilling, and such goods as you say are sold by dozens, the scale of 12 pence to the shilling would be a convenient one?—It would.

270. If any individual article be sold for a number of shillings less than a pound, and if goods be sold by the score, it is also a convenient system?—In that case the scale of 20 shillings to the pound is convenient.

271. Is it also convenient when the price of any article is expressed partly by shillings and partly by pence?—The combination of two parts of the scale offers no convenience with any multiple whatever.

272. In the majority of commercial transactions in general, are the goods enumerated expressed by two denominations of coin?—A very great majority of transactions refer to two denominations of coin, shillings and pence, or pounds, shillings, pence, and halfpence.

273. The existing scale, in your opinion, affords no convenience whatever to such transactions?—None whatever, I think.

274. Can you state any respect in which it is a convenient scale?—It is convenient in this respect, that each of its steps is divisible by two twice, and I think that is the only convenience which it offers.

275. There is also the division by four?—That is by two twice, but the division by four occurs very rarely in comparison with that by two.

276. Or the division by three?—The division by three is of no use whatever. I beg particularly to state that, because it might seem at first that the multiple 12 is a convenient one, because it involves the factor 3; but it derives no convenience whatever from that.

277. Does the present system entail great clerical labour, and does it render accounts of any length liable to considerable errors?—There is very great liability to error, and it costs a great deal of labour. I might say, that the labour is doubled in all cases; by which I mean, that in multiplying there are two mental operations to be performed where one would suffice. For instance, suppose I multiply 9 pence by 7: 7 times 9 makes 63, that is one operation in the mind; but then there is another operation, to convert that 63 into 5*s.* 3*d.*; and although in that case the numbers are related in a simple way, yet in many they are related in such a complicated way that they present no similar features at all. For instance, if I had to multiply 7 pence by 5, it would be 35; that is one operation; but then the mind has another operation to perform, to convert the 35 into 2*s.* 11*d.* without any common figure in the calculation.

278. Mr. J. Ball.] Does it not appear to you that the advantage to be derived from the readier divisibility of the number is far more important than the power of multiplying?—I think you will find that divisions are very seldom performed upon one denomination of money. Supposing you have to divide 3*l.* 15*s.* 6*d.* by four: in the first place, although the 3*l.* is divisible in itself by 4, you do not treat it in that way, for you have to convert that 3*l.* into 60*s.*, and add that to the 15*s.*, making 75; and then, again, you have to multiply the remainder from the 75, and convert that into pence, before you proceed to the next division.

279. Is not the objection to the existing scale still stronger with respect to the difficulty of dividing than with respect to the difficulty of multiplying?—I think it is.

280. You stated you think the facility of dividing by three in the existing scale of coinage was of no value whatever?—I think so; I never heard of any thing being divided by three.

281. Though

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281. Though in ordinary dealings amongst shop-keepers that may be the case, is it not common in private transactions that three persons may wish to divide their expenses, or that it becomes in other ways desirable to divide small sums by three?—It may occur, but very rarely.

282. Would not that advantage be attained by having a coin which should be, we will say, one-third or one-sixth part of the silver coin, which it might not be possible to express in figures, and yet which would answer the purpose of carrying on such small transactions between individuals?—I do not think it would in any case, except in those cases where that one coin alone was the sum to be divided. Where you come to larger sums to be divided, for instance, in the case of 1 *l.* 15 *s.* 6 *d.*, you must begin by converting the first denomination into the second, and by converting the remainder from the second denomination into the third, and you gain nothing by the divisibility of any one of them.

283. Allow me to put the illustration you have given, but a little altered; supposing three persons wished to divide 1 *l.* 15 *s.*, that, under the decimal system, would be expressed by 1.75, and would not admit of division by three; if a coin existed which represented the sixth part of the florin, or the 60th part of the pound, you would be enabled, by means of such a coin, to carry out the division between three persons?—You would effect a division without a remainder; you would not make the division easier.

284. Not on paper; but, practically, you would effect the object which the three persons sought to accomplish?—The only advantage gained would be, that you would effect the division without the remainder.

285. Are you aware that in some countries, which have partly adopted the decimal system, it has been found convenient to have a coin which represented the third or sixth part of the common silver coin of the country?—I was not aware of that.

286. Supposing the decimal system adopted, there is already a coin in existence which represents the sixth part of a florin?—There is the fourpenny piece, which we should have to get rid of.

287. Do you think it desirable to get rid of it?—Certainly; whatever coinage we use, I conceive that the coins must represent a single multiple of some one of the cardinal denominations.

288. You mean for the purpose of being able to write down the value of that coin upon paper?—Yes; and of course the coinage must be carried so low, that you can very easily give up the fraction of the last coin.

289. Would there not be this inconvenience, taking the case of persons wishing to divide small sums into three, you would have to use a considerable number of coins, and those of a low denomination, which in practice people do not wish; whereas, in the other case, by retaining the sixth part of a florin, you would accomplish the object you sought to effect?—Supposing it were so, I do not think it is worth the trouble, as the division by three occurs very rarely; and the coin would be a nuisance upon all other occasions, not being expressed by an entire multiple of mils or farthings.

290. Lord Stanley.] As I understand you, the only two factors you consider it important to retain in the scale of coinage are 2 and 5?—I attach no importance whatever to the 5; but it comes in in the 10, and the importance of the 10 rests on a totally different ground, namely, that it is accommodated to our ordinary decimal arithmetic.

291. Then, on its own account, the only factor you consider it necessary to retain is 2?—Yes.

292. Chairman.] Suppose, then, that a change in the monetary system were recommended, will you state what you consider that change should be?—The change, in my opinion, ought to be, to retain the pound sterling as a basis, and to retain, as the least coin, a coin which differs very little from the existing farthing, and which would be the 1,000th part of a pound, and to interpolate two coins, one of which is provided for, and another to receive a new name.

293. You would not consider it expedient to alter the unit of the pound sterling?—I consider it very inexpedient.

294. Will you explain to the Committee why you think so?—I have prepared a statement of my reasons, which, with the permission of the Committee, I will read:—

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I can scarcely conceive it possible, except by the most violent and offensive measures, to change the principal money of account from its present value of the pound sterling. Every estimation of large, and even of very moderate sums, is formed by the pound. I do not attach great importance to such things as the national debt, or the rental of the country; but the price and rental of private estates, the salaries of offices, the annual wages of servants down to those of the lowest female servant; in larger matters, the expense of constructing a railway or sailing a ship; all are estimated by pounds. An alteration of the value of the pound would unhinge every estimate and every contract in England. I say advisedly every contract, for the shilling is inseparably connected with the pound; and every real contract which is not ostensibly made by the pound, is made by the shilling. To this class belong an infinity of shop purchases, and an infinity of weekly wages of workmen, occasional servants, and the like. If pence enter into these matters, it is merely as aliquot parts of the shilling, which can be supplied quite as well by the decimal division of the pound.

No important contract whatever, between man and man, is so made as to depend for its amount on the exact value of the penny. It is true that a Liverpool merchant may sell cotton per pound, or a Suffolk farmer may sell clover seed per pound, at prices below one shilling per pound, and therefore expressed on the existing system by pence. But he sells not a single pound, but tons, and therefore the pence serve the purpose simply of subordinate parts of a shilling, and are expelled from the account before it is brought to the state of payment. The same would be done if any other scale of copper coinage below the shilling, as that of decimals from the pound, were in common use.

Many small articles in the retail trade are sold by the penny: balls of string, apples and oranges, seats in an omnibus, and the like. The principle of adjustment here, is a struggle between the desire of selling many, and the desire of making a large profit on each article. The adjustment is a very rough one, and will be made as easily on one scale as on another. It possesses no sort of permanence, being altered from hour to hour.

In a word, I may say that every habitual estimate, and every long, or permanent, or important contract, depends on the pound. The things which depend on the penny are insignificant, even to the lowest classes.

There is another difficulty (of much smaller importance, yet very troublesome), in adapting the pound to represent 1,000 existing farthings. The new shilling must, I conceive, retain its name; and it must (for decimal scale) be $\frac{1}{20}$ of the pound; and therefore the new shilling will be $12\frac{1}{2}$ of the old pence. This will be utterly incomprehensible.

As I have stated, I imagine that the voluntary transactions between man and man will be liable to no difficulty whatever from the substitution of multiples of mils for pennies. But the payments which are fixed by law require separate consideration. I will suppose this principle laid down: "that payments defined by the old scale are to be discharged on the new scale by their equivalents to the nearest mil." Then these consequences will follow:

1st. In cumulative payments, the payments will be sensibly the same as before.

2d. In instances of numerous rates of tariff, though independently each is small, and is much affected by the change, the aggregate is not sensibly affected.

Thus, as application of the 1st rule,—

The Parliamentary fare on railway trains is one penny per mile. But nobody ever travels a single mile. Very rarely, indeed, is the payment less than a shilling. Let the fares be converted to the nearest mil (a clerk, in one day, will do it for every distance between stations on every railway in Britain), and practical justice will be done to everybody.

And, as application of the second rule, I take as example the road-tolls, and I copy the following from the Greenwich Gate:

ARTICLES LIABLE TO TOLL.	Present Tolls.	Equivalent in Mils.	Equivalent for Use.	Increase.	Decrease.
	<i>d.</i>				
	8	12 $\frac{1}{2}$	13	$\frac{1}{2}$	—
	6	25	25	—	—
Horses with different classes of carriages - - - -	1	4 $\frac{1}{2}$	4	-	$\frac{1}{2}$
	2	8 $\frac{1}{2}$	8	-	$\frac{1}{2}$
	2	8 $\frac{1}{2}$	8	-	$\frac{1}{2}$
	4	16 $\frac{3}{4}$	17	$\frac{1}{4}$	—
	1	4 $\frac{1}{2}$	4	-	$\frac{1}{2}$
Score of oxen - - - -	10	41 $\frac{3}{4}$	42	$\frac{3}{4}$	—
Score of sheep, &c. - - -	5	20 $\frac{3}{4}$	21	$\frac{3}{4}$	—
Single beast - - - -	- $\frac{1}{2}$	2 $\frac{1}{2}$	2	-	$\frac{1}{2}$

It is impossible to say whether the gate-keeper would gain or lose.

In such a matter as a payment of 1 *d.* per diem to a soldier, the substitution of a piece of four mils, would make him lose at the end of the year 1 *s.* 3 *d.*; but a duplication of his pay for the last day of each calendar month, would reduce the loss to 3 *d.*, or if made on the last day of each four weeks, it would reduce the loss to 2 *d.* In this and similar cases, I see no difficulty in making an adjustment.

In receipt stamps, &c., the Ministry, who have resolved on the vastly more important changes now before Parliament, can have no difficulty.

The only real difficulty is the postage stamps, and it seems to me that there is no course but for the Government to determine whether it will be the best policy to increase or to diminish the price of the stamps. The price must, I conceive, be such that a single stamp can be purchased with legal coin, involving no fraction of a mil; and this limits the choice to four mils or five mils. Unless there is strong reason for increase, I should prefer four mils.

Any adjustment whatever will be better than permanently retaining the present 1 *d.*, or a coin equivalent to it. This retention would cause infinite confusion.

I see no difficulty in calculating together coins of four mils and of five mils, if, for the sake of any specific payments it should be thought useful.

Addendum.

In the instance of the railway trains, I should prefer paying five mils per 2,000 yards; but that is partly for the sake of introducing the 2,000 yard measures.

Where there is a toll of 1 *d.* only fixed by Parliament, the toll keeper will be nearly paid an equivalent by five mils for the first five years, and four mils in perpetuity afterwards.

295. You consider that to alter the unit of the pound, either by increasing it or diminishing it, would create greater disturbance by any change to be made, than an alteration in a coin of a lower denomination?—It would create greater disturbance than any other change that could be made.

296. Would it not necessitate the change of every other coin?—Certainly; if the pound is changed, the shilling must be changed. The shilling is a coin we cannot get rid of; and, very happily, it is included in the decimal scale.

297. Would it produce as much confusion amongst the lower classes in their transactions?—The lower classes refer, in everything important, to the pound; or the very lowest of them to the shilling. Even the lowest pig driver, to whom a halfpenny or a penny is a matter of consequence, sells his beasts by pounds and shillings.

298. Mr. *W. Brown.*] Could not the postage difficulty be met in this way, that the 6 *d.* should buy six stamps, and 1 *l.* 240 stamps, until the postage account increased by 100,000 *l.*, which would compensate the loss provided the stamps were sold at four mils?—I think you must retain the power of selling stamps separately.

299. If parties in the habit of buying single stamps found out that there was some advantage in purchasing six stamps, they would probably do so?—There is a question raised in that, different from anything else that occurs in this inquiry, and that is, whether you shall, by the force of gain, compel persons to buy several stamps at once.

300. Is it not very much the case in wholesale dealings, that the larger the quantity you buy the cheaper you get it?—Yes.

301. Mr. *Cardwell.*] Are you aware of the large proportion of stamps bought singly by the public?—I am not; but many are bought singly.

302. When speaking of the derangement produced by interfering with the value of the pound, are you not of opinion that the English pound has become so largely the medium of commerce throughout the world, that the derangement would be felt wherever British commerce is known?—It would be felt in every part of the world, certainly.

303. Mr. *J. Ball.*] With reference to the question just now asked of you, as to postage stamps, does it not appear to you, that it would be felt by the poor to be a great hardship upon them if they were not able to procure stamps as they do now?—Yes.

304. Would it not be better to submit to a slight loss in that branch of the revenue, increasing the fractional charge upon other duties that do not press so much upon the public, so that in that way the amount of revenue might be retained at its present point without any change that would be felt disagreeably by the poorer classes?—I think that would be better; but I would observe, that although the price of the stamp is diminished by the 25th part,

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the diminution in revenue would not be a 25th part. In that, as in everything else, the cheaper you make a thing the more you sell of it.

305. With reference to a point of great difficulty, viz., tolls, in which private interests are concerned, it is true that at some places a variety of tolls are taken, but the classes of toll that most affect the poorer classes are ferries and bridges used by foot passengers or by single passengers; have you considered what would be the best way of meeting the difficulty as to halfpenny tolls?—I did not consider anything so small as a halfpenny; but I think there would be no difficulty in doing it in the same way as is suggested for the penny (of course the proportionate increase is larger), by raising it to three mils for a short time. If you raise it for a single year, it would probably buy off the excess over the two mils to all eternity.

306. You are disposed to think that the proprietors of such tolls would consent to that?—They will have no objection to ready money.

307. Mr. Cardwell.] How would you deal with reversionary interests; the life tenant, no doubt, would be happy to get the additional payment of the first year, but all interested in reversionary remainders would be losers?—The permanent interest in the ferry is vested somewhere. It may be leased off for a time to an occupier, and there is no difficulty whatever in regard to arranging the conversion of the lease value.

308. You mean the surplus received in the first year, however much belonged to the reversioner, might be funded, and the interest paid from time to time to the reversioner?—Yes.

309. Mr. J. B. Smith.] Are you acquainted with the dealings of the working classes in the small articles they purchase?—I have seen them in small country shops, which are as small as can be. I find that a good many things are sold at a penny by a rough adjustment of prices.

310. Are you aware that farthings enter largely into their dealings?—I am.

311. Do you know that that applies to coins less than a farthing?—I think not; I never saw anything less than a farthing. I have always understood that no smaller coin than a farthing is ever wanted.

312. Are you aware that the poorer classes buy their tea in as small a quantity as half an ounce?—I am.

313. Supposing the Chancellor of the Exchequer reduces the duty on tea by 4 *d.* per lb., what advantage does such a man get by the remission of the duty?—He gets it in quality in some undistinguishable way. It does not come in the first instance, perhaps, or in the second instance, but it does in the long run.

314. Are you aware that, in a case of that kind, from the want of a denomination of coin low enough to make that distinction, it is the custom of shopkeepers to give some article with the commodity which the party purchases?—I was not aware of that.

315. If that be the case, do you not think it a very objectionable practice?—Yes, I should think so. I think that we ought to have coins which are adapted to what are really the smallest sums that may be used; but, so far as I have been able to judge, the smallest sum of money used is a farthing.

316. The object of money being to do away with the system of bartering one commodity for another, it is desirable, is it not, to have a coin of a denomination that will exchange for all commodities?—Yes.

317. If our present system of coinage does not meet that object, it is defective?—It is.

318. Do you not, therefore, think it is very objectionable, as I understand is the custom, that when a working man goes to purchase an article which is of less value than a farthing, or purchases an article requiring change to be given of less value than a farthing, the shopkeeper should give him, perhaps, a pipe of tobacco or a pinch of snuff, or, as is the case in Scotland, that the poor man should receive the difference in whiskey?—I should think that a bad system; but I apprehend that such a thing is not done for purchasers whose total amount is less than a farthing; it might be for a penny and a farthing.

319. Take the article of tea; a person going to buy half an ounce of tea, the duty being reduced 4 *d.* per pound, he pays the same price as at present, because there is no coin in existence sufficient to make the distinction?—But he will get it in some way or other; he will get it most likely in quality. In that,

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that, as in everything else, there is a competition between the sellers; and one seller will find it to his interest to supply tea of a better quality.

320. You think that where a man buys an ounce of tea, the grocer will keep a different canister for him to that which he keeps for the man who buys half an ounce?—No; although by this remission of 4 *d.* per pound it does not apparently diminish the price for so small a quantity, yet the value of the tea will be increased; it will be increased in value by the competition between sellers.

321. In that case it is certain that the shopkeeper must have a separate canister of tea to serve those customers who require small quantities?—I do not see that that is necessary; he will have a canister of tea, of which he will give twice as much to a person who has 2 *d.* to spend, as to another who has only 1 *d.* to spend.

322. I will take it that if I buy an ounce of tea I get a farthing remission of duty, and if I buy half an ounce I get nothing to make up the difference?—There must be a little roughness in the adjustment of prices.

323. Do you think that a perfect monetary system, which compels people when they go to buy an article they want to take also some articles that they do not want, because there is no coin sufficiently small to pay for their wants?—I do not think any system can be made absolutely perfect. If you proceed to divisions by three, or make it anything like that, you will get to interminable fractions, and you can never express that by any system.

324. You may express it now below a farthing, may you not?—You may if you have coins below a farthing, and if they are wanted below a farthing. There is a great inconvenience attending the use of small coins.

325. Do you see any inconvenience in making the 10 *s.* the unit, instead of the 20 *s.*, and dividing that into a thousand parts?—It could not be the real unit.

326. Supposing you were to call the 10 *s.* a Victoria?—You would not express anything in Parliament by Victoria. You would not express the charge upon the Consolidated fund, or the salary of an office, by the term "Victoria." The pound would still be the real unit of account.

327. It would not be necessary to express it in Victorias, but call the coin a pound?—There you depart from the decimal scale.

328. If it were found more convenient to express it in pounds, where would be the inconvenience of calling the 10 *s.* a pound, and directing in all contracts that 2 *l.* of the new coinage should make one of the old?—It would upset everybody's notions; I cannot conceive a greater confusion than would be caused by the alteration of the pound.

329. Will not the alteration that is now proposed upset everybody's notions?—I think not.

330. What inconvenience would there be, instead of saying as you do now, 100 *l.* 5 *s.*, in saying 200 *l.* 5 *s.*?—You would not persuade 100 millions of people to do it.

331. Would it not be as easy to persuade them to do that, the pound circulating among the more intelligent class of the community, as to persuade people to adopt your mills instead of farthings?—I have already mentioned that, in my opinion, even among the lowest class, there is nothing in the nature of an important contract which depends upon farthings or pence; the contracts of any kind which possess the slightest importance are transacted through the medium of pounds and shillings.

332. It would not alter those contracts?—In the minds of persons it would very much.

333. The thing itself would remain the same?—I conceive the change is impossible.

334. You are probably aware that although the French adopt a decimal coinage, they reckon 20 francs in a Napoleon?—But they do not express it so in their accounts. The accounts presented to the French Chambers are always in francs.

335. The convenience of adopting the 10 *s.* as your unit would be, that you would have a small denomination of coin?—It appears to me to be no convenience, because it is not wanted. I understand from Sir John Herschel that there are half-farthings in existence if anybody chooses to have them, but that no one cares about them. The peculiar advantage of using our present system, with no further alteration than in the value of the farthing, is, that we

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take the principal existing coins ; and we find that, taking the biggest of them, the money of account is one end of the decimal system, and that the decimal scale by three steps carries us to the other end, with that petty alteration.

336. Would not this alteration be much more simple than yours : 10 pence in a shilling, and 10 farthings in a penny?—You would not have the 10 farthings ; the coin, which you denominate a coin, would be half our present farthing. I apprehend that it is of the greatest importance that all the cardinal coins be presented bodily before us.

337. Under your system, you would only have five farthings in a penny?—Only five in a five-mil coin ; but I have no objection to a four-mil coin. I should observe that, up to the time of the present Emperor, the French coinage has not been practically a decimal coinage, and the consequence has been that the decimal system has never been maintained there at all, as everybody has reckoned by francs and sous. The present Emperor has coined a single centime.

338. Are you aware that it is a great advantage, the having introduced the centime?—I have no doubt of it ; it presents the last unit of the scale before people's eyes.

339. Does not that enable persons to buy small commodities, and have the coin to represent them?—They are the best judges of it amongst themselves, and we are the best judges of what is proper among us.

340. If shopkeepers give commodities instead of money, it must be because they cannot get the half-farthing?—Still there is the fact, I understand, that half-farthings are in existence, and that people do not choose to take them. Allow me to make one remark in reference to the special advantages to the shopkeepers in this system. I do not think it possible to assert that any system is more or less advantageous to a shopkeeper ; everything goes by competition. Every shopkeeper gives the best he can, on the plan of taking into account not what he gains on each individual article, but also how many articles he can sell ; he regulates his prices to make the best profits he can with the complicated supposition.

341. Do you think half-farthings would very greatly assist in the calculation of prices of commodities that are sold at less than a farthing?—I never knew anything less than a farthing.

342. Are you aware that the article of cotton is sold for one-eighth part of a penny per pound?—Yes, but that is a totally different thing ; that is a fractional part of a shilling, and you may express it by as many decimals as you please ; they are merely decimals on paper, and they turn out real in the product.

343. If the 1-8th part of the penny represented one mil, would it not facilitate the calculation?—Not in the smallest degree ; 1-10th proceeding from the pound would be much better.

344. Mr. J. Ball.] Does it not appear to you that the chief practical objection that may arise in introducing the new coinage would be, that persons would not find one single coin to carry on those transactions which ordinarily occur in daily life, and that the use of two or more coins would be a source of inconvenience and annoyance where persons are used to give but one?—I do not think that would be the case.

345. With reference to the answers you have already given, whether we should require, in ordinary transactions, 5 mils, 4 mils, 3 mils, 2 mils, and 1 mil?—I should not use all those coins ; for the 3 mils I see no purpose whatever.

346. You referred, I think, to the half-penny tolls?—There would be a little inconvenience of that sort in the first instance.

347. Would you advise that two coins should be used in those cases?—Yes ; I would not perplex the whole nation with the 3 mils, in order that a few persons who go over Waterloo Bridge should pay easily.

348. You think it desirable that the four mil piece should exist in the shape of a single coin?—I think it indispensable.

349. Mr. W. Brown.] Would it not be easy for Parliament to say, " You shall have five mils for a certain number of years, in order that you may raise an annuity, to compensate you for the loss of the four per cent. for the remainder of your term " ?—Yes ; I have alluded to it in the paper I have read. I calculated that five years would give a proper compensation.

350. Mr.

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350. Mr. J. B. Smith.] You would recommend, also, a system of decimal weights and measures?—Yes, to some extent.

351. Would not an alteration in the weights and measures afford great facilities in the division of our money?—Yes, it would.

352. For instance, in many cases where there is now a discrepancy between the present pieces and the decimal system you propose, you might approximate more nearly by the alteration in the decimal system of weights and measures?—In certain cases you might approach more nearly, and in others you would recede.

353. You have suggested 2,000 yards to the mile instead of 1,760. Could that be made to approximate more nearly to the present penny than 1,760?—Yes.

354. In your opinion would it be desirable, before we finally decided upon these changes, to unite with them a system of decimal weights and measures?—No, I think the coinage is quite enough to take by itself; and I am of opinion also, that it would be found to introduce very much a system of decimals in other things. If the whole system were attempted, it could not be carried through.

355. Might not one assist the other?—In some measure, not much. The important value of the decimal scale of coins is in book accounts, and in calculations of money generally; but there will be a great number of things in which it would be impossible to use the decimal scale; in which you must use the advantage which the decimal scale gives, not with reference to the scale of the article purchased, but as a convenient scale of numerical operation.

356. You are aware, no doubt, that, if you adopt a decimal coinage, you will have to pass an Act of Parliament, altering all the present system of duties and payments of every kind enacted by Parliament?—Yes.

357. When you come afterwards to adopt a system of decimal weights and measures, will you not have to make a similar alteration?—Perhaps in regard to the decimal system I rather misunderstood you. I would advocate by all means a change from the 112 lbs. to 100 lbs., and I think we ought to do it at once in our tariff. I wish the present Chancellor of the Exchequer would do that. When it is done, there would be not only the very great convenience which would accrue at all the weighing offices by the use of metallic weights rising to 100 instead of 112 lb., but there would also be, in the event of the decimal scale being adopted, a great convenience in the calculation of duties. I may mention, as an instance of this, that at the Custom House there is a scale, which has been long acted upon, of decimal subdivision of the avoirdupois pound proceeding to the 1,000th part of the pound. In calculating the tare, where a proportion must be used, it was found so utterly impracticable to do it by the common subdivision of the avoirdupois pound, that the officers were driven to decimals; but, so far as I know, the same system of calculation is not used anywhere else.

358. Are you aware that they have adopted a decimal coinage in Canada?—I am not.

359. *Chairman.*] If that system of decimal weights be already adopted at the Custom House, there would be very little difficulty, supposing the decimal system should be introduced, in carrying it into effect by the present system of weights below the pound?—I do not think it would be popular; people like half pounds and quarter pounds. I apprehend the change, such as would be easy and popular, would affect the multiples of the pound up to the cwt., and nothing else.

360. This scale at the Custom House affects only things charged by the pound and a fraction?—It is only used in that peculiar operation of taking the proportional parts. There are brought in, for instance, several boxes, each of which contains reels of ribbon, and every reel has a wooden centre, and is wrapped up in paper; the ribbon itself is chargeable with duty, but the wooden centre and the paper which surrounds it are not so chargeable. It would require the unfolding perhaps of many thousand yards of ribbon to compute the duty upon it; and the process now is to take a reel here and a reel there, and to unrol them, and weigh the reels, the wood, and the paper by decimal weights, and those are added together in decimals. It would be impossible to effect the process by the old divisions of a pound. Those being added together, there

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is a sum in the rule of three: whereas a certain number of reals have so much tare, how much tare will there be in the whole number? It becomes a plain operation of arithmetic; the system is not used in estimating the duty, but in computing the amount of tare in a large quantity by the amount found to exist in a small quantity.

361. Mr. Cardwell.] Without any change in the coin, might not a great deal be done in bringing the public mind to an habituation of the decimal system, by merely making, on the reverse side of such coins as conform to the decimal scale, the exact proportion that they were of the pound?—Something would be done, but the system would be so imperfect, having no termination, that it would do almost nothing.

362. Supposing a certain portion of the public accounts were kept on the decimal scale of accounts, would not that also tend to habituate the public mind to the idea of it?—The public accounts would not effect much with those classes of persons with whom the difficulty would rest; they are little known to them.

363. You think that, without the substitution of the new coins, four per cent. less in value than the present copper coins, no important effect can be produced?—Certainly; without the exhibition of pieces of 1 mil, 2 mil, and 4 mil, no important effect can be produced.

364. Chairman.] Would the decimal system of coinage give great facilities in the way of calculating interest and discount?—Every calculation of that sort would be made very much easier. But I may mention that even calculations of the smallest kind would be very much easier; for instance, a few days ago I was looking at a gas stove, and I inquired how much it burned; I was told seven cubic feet in an hour; my gas cost me 4 s. per 1,000 feet; how am I to calculate the hourly cost? I found the easiest way was to turn it into decimals, and to do it by mils; 4 s. gives 200 mils, I multiply that by seven feet, and the result is $1\frac{4}{5}$ mil per hour. I am not a very bad calculator, and yet it would take me several times as long to do it by pence and farthings.

365. Can you give us any instances that have occurred in which the change to the decimal system has been fruitful of great advantages; in astronomy for instance?—The great centesimal change proposed by the French *savans* at the end of the last century I have had occasion to use very extensively, and its value is very great indeed.

366. Mr. W. Brown.] Would it not be the means of saving labour to contractors, and builders, and so on?—It would be a very great saving.

367. Chairman.] Was it not also attempted to alter the graduation of the circle?—It was; and those tables to which I have referred were prepared in concert with the attempted alteration in the graduation of the circle; but the tables, in their application, failed entirely.

368. Why so?—Because there was no graduated circle to exhibit; and it is analogous to what would be the case if we attempted to use the decimal scale without having the coins to exhibit.

369. You say that the great value is, that the numbers written down on paper are the same that present themselves to the mind?—The mind is spared one operation out of two.

370. That would lead to greater facility of calculation?—Yes; I think it may fairly be taken that every calculation would be made in half the time.

371. Are there not some instances in which the present scale might be more convenient in regard to accounts; for instance, a carpenter's bill?—That one particular instance has come under my knowledge; with carpenters the penny is advantageous, as their measure is calculated with the duodecimal division of the foot. It is the only instance I know of; but the 100th part of the foot is trenching already on the duodecimal, and will, I apprehend, soon be used still more extensively.

372. In the event of a decimal system being adopted, will you state what coins you would propose to retain, and what coins you would propose to introduce?—In the first place there is the sovereign, and in the next place the half-sovereign, but not the quarter-sovereign.

373. Will you state your reasons for objecting to the quarter-sovereign?—The reason that would influence me in excluding it, that it is expressed in the decimal scale by two figures, and I think that is a sufficient reason for excluding

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excluding it. That will be seen on remarking the two principal requisites in the series of coins which are to be used upon a given scale of coinage. The two things are these: in the first place, when you go to pay a bill, you want to pay it in the easiest way by existing coins, and that will be done in the easiest way if each coin is expressed by a single figure, followed by ciphers, as may be necessary. The next condition, which is to determine the convenience of a particular scale of coins, is, that when a great number of those coins are presented at once, their value may be ascertained as quickly as possible. Suppose we had a coin expressed by three figures, as I have seen suggested in some proposals; for example, a piece of 125 mils. Imagine the condition of a Bank clerk when a tradesman came to pay in his day's receipts, and threw down say 37 of those 125-mil pieces; it would almost drive him mad to write it down. He might either multiply the 125 by 37, or he might divide the 37 by eight, because 125 is the eighth part of a pound, or he might put his coins in piles of eight; but in that case he would be losing the decimal system, and using the octonary system. If, on the contrary, he had 100, or 200, or 300 mils, he would have no trouble in entering it.

374. Would he have any difficulty with a piece of 250 mils?—It could not be done so easily. That is not so bad as 125, but it is in the next degree of badness. I am not sure that the 300 mils would be wanted; but if it were, I should propose that instead of the 250 mils. I remember the seven-shilling pieces, and that they were as small as is convenient. The 300-mil piece would be small enough, and it would be expressed by a single figure in the way I mention; but still I doubt very much whether it would be wanted. In the silver coins, I think it will be found that the 200 mils will be a convenient coin; it is of the same size as the French five francs, and although not used so extensively as the florin, it would be used sometimes.

375. Equivalent to the American dollar?—Just so; next to that would come the 100 mils, which would be used in great numbers I have no doubt; the shilling or 50-mil piece we cannot dispense with, and possibly it might be found necessary to keep the 25 mils to represent the sixpence; I would expel it, however, as soon as possible, and instead of the 25 mil I think I should propose 30. Then there must be a 10-mil piece, and the extent to which it would be used would depend very much upon the convenience of size. It is a convenient coin in the market, but is rather small for silver and large for copper, and I think a mixed metal coin might be used for that.

376. Supposing I took 25 mils to purchase a thing which cost me 15 mils, where would be the difficulty?—You would receive the change in that case; but supposing it cost 41 mils, the 25-mil piece would be a more troublesome one to add up than 20 or 30 would be.

377. You would give the 50-mil piece and receive the change back?—That would depend upon the state of your purse.

378. I do not see where the practical difficulty is?—You would have to consider that 25 from 41 left 16; it leaves 10 mils, 5 mils, and 1 mil; but you have gone through the operation of subtracting the 25.

379. Do you propose that the 10-mil piece should be of silver?—It is too small for silver, so that it must be a mixed metal.

380. Then there would be nothing between 30 or 25 and 10 mils?—No; I do not think that it is wanted at all.

381. Mr. Cardwell.] If wanted, you would not object to have anything which signifies its denomination with a single figure?—I should consult the public wants in that respect. The copper coins indispensable to introduce are the 1 mil, 2 mils, and 4 mils, as being very nearly the same as the existing farthing, halfpenny, and penny.

382. Chairman.] You would have no copper coins except those three?—I think not.

383. Mr. J. B. Smith.] Are not twice 25, or four times 25 more easy to calculate than the same number of 30?—Seven times 25 would not be.

384. Is it not easier to calculate 25 and 30?—I think not; in the case I mention, for instance, seven times 25 is difficult.

385. Or multiply it by six?—Thirty would be easier.

386. Sir W. Clay.] You would recommend the sovereign?—Yes.

387. Secondly, the half sovereign?—Yes.

388. What is the next?—A piece of 300 mils, which would be 6 s., if it were found

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found necessary; those three to be of gold. Then there would be the 200 mils, equivalent to 4s.; 100 mils, equivalent to the florin; 50, which is the shilling; and the 25-mil piece, if necessary, for a time; but I object to it.

389. What next?—Instead of the 25, I should prefer 20 as a permanent one. After the 10 mils, the indispensable coins are four mils, two mils, and one mil, but it is not impossible that five might be more convenient ultimately than four.

390. I would first ask what is your reason for retaining the 50 mil piece?—Because it is used so extensively.

391. Does not the same reason exist for the permanent retention of the 25 mil piece?—No, I think not; and there is evidence of that, from our very extensive use of the fourpenny piece.

392. Are there not now a great many articles that are sold at the price of 6d., and also certain services paid in the same coin, and many very convenient calculations of account settled by a coin of that amount?—Articles will be sold, determining the quantity of the article by the price at which it is to be sold. That will happen with every system of coinage you adopt.

393. There is a Bill under the consideration of Parliament, for the establishing cab fares, and the basis of all is the 6d.?—That would be very easily altered, I have no doubt.

394. Has it not been found in practice, that the fourpenny piece has got very little into circulation?—I cannot say officially, but I should think the fourpenny piece is extensively in circulation; I receive them every day.

395. Would there not be some advantage in having a five-mil piece?—Yes, I think there would.

396. It would fall more readily into the decimal calculation?—I think it would.

397. For a great many years after the establishment of the decimal coinage in France, was not the five centimes piece in use?—It was in use, but it was the old sou.

398. It was equivalent to the sou?—Yes.

399. From the circumstance of its being part of a decimal scale, and also part of the old coinage, it was found to be a very convenient division for the ordinary purposes of payment?—I suppose in some few instances there might be a convenience, from its being included in the decimal scale, but not very many. The decimal scale seems not to have got hold of France.

400. Will you have the kindness to state again, your objection to the quarter-sovereign?—My objection to the quarter-sovereign is, that it is represented by two significant figures, the two and five.

401. Would not that objection apply principally to it as a money of account, and not as a coin in daily use?—No; I think it is found in daily use, that halving the value of the coins is not particularly convenient. I may mention a simple instance, viz., that the 3d. is by no means so convenient as the 4d. There is a positive advantage in having a coin that is not half, that it gives you change to a smaller amount. Two 4d. against a 6d. make 2d.

402. Do you think that that is equivalent to the 300 mils being the aliquot part of the sovereign?—I do not think that the being an aliquot of the sovereign is of any consequence whatever. I consider the principles to govern the choice of coins to be these: what are the easiest to make up a sum that you have to pay; and what coins are the easiest to value when presented to you in a great number.

403. Is it not a great object in introducing this decimal coinage that, if possible, the new coins should represent, as nearly as may be, the value of the coins to which the public is now accustomed?—As far as is fairly consistent with the system.

404. The 25-mil piece would exactly represent the 6d.?—Yes.

405. And would therefore have the advantage to which I have alluded in some former questions?—Supposing the 6d. to be very little better than the 4d., which I believe is the case, I think there is no particular advantage.

406. Do you think the quantity and number of payments to the amount of 4d. are at all equal to the payments amounting to 6d.?—Certainly not; the 6d. had possession of the field.

407. Then, keeping the new coinage equivalent to the value of the old, as near

near as possible, does it not apply equally to the 6 *d.* as to the 4 *d.* piece?—Certainly.

408. Which of the old coins would the 20-mil represent?—It would be between 4 *d.* and 5 *d.*

409. Would not the objection to which I have referred apply to the introduction of the 20-mil piece?—It is a new coin; there is that objection, and that objection there must be.

410. Have you considered the objections to a piece of mixed metal?—I am aware that there are some practical objections.

411. Have you been in the habit of seeing the mixed coins in the German States?—Yes.

412. Do you not consider them exceedingly objectionable?—Plated coins are very objectionable.

413. Is there not this objection to plated coins, that they absolutely lessen in value as the silver surface very rapidly wears off?—They lose in intrinsic value. I should not think of adopting a plated coin.

414. In fact, as soon as the silver is worn off, they cease to be coins having an intrinsic value, and become tokens only?—Yes; but I trust we should never have such a coin in our country.

415. Do they not become very black and dirty?—They are very ugly coins.

416. Have you turned your attention to the mode of obviating the objections which you seem to feel to having the coin you recommend of mixed metal?—I do not think that there is any serious objection to an alloy.

417. You think we could easily introduce, by the use of an alloyed metal, a coin with a sufficient intrinsic value?—There would be no difficulty whatever. The only difficulty I see at present, upon which persons better acquainted with those matters than I can pretend to be, is the introducing into common use such a test as will discriminate between a genuine coin and a forgery.

418. You prefer the four mils, two mils, and one mil, to five, two, and one?—I hold it indispensable at first to have the four; I should trust in a few years that the four might be expelled and a five issued.

419. *Mr. W. Brown.*] You have told us that in merchandise you think the quantity sold would soon accommodate itself to the amount of money received; would not labour do the same?—No doubt, in some cases, it would.

420. Inasmuch as copper and shillings are mere tokens coins, and legal tender only up to a certain amount, it would be of very little importance whether the mixed metal tokens deteriorated in weight or not, being ultimately exchangeable for silver?—Certainly

421. *Chairman.*] Do you think it desirable to have as few coins as possible?—Certainly; as few as will express everything we want.

422. You think the smaller the number of coins the better?—No doubt.

423. Does the British coinage, in your opinion, afford any particular facilities for the introducing of the decimal system?—It does in the points I have mentioned before. The circumstance that the great money of account and the smallest coin can be separated by a multiple of 1,000 almost exactly, is one consideration. In the next place, inasmuch as there are three decimal steps in the system, which require four coins to make them complete, three of them exist already. I should think there never was so favourable an opportunity in the world for introducing the decimal scale.

424. Is not the British money of account larger than that used in other countries?—It is larger than any other, and for that reason it requires the three steps.

425. *Viscount Goderich.*] You were asked a question just now about the retention of the old sous piece in France; do you not conceive it possible that the retention of the sous piece of 5 centimes rather tended to retard than to advance the adoption of the decimal system?—I am not able to say; but it has gone on in a most irregular way.

426. May it not be perhaps owing to the fact that the recollection of the old coins was by that means kept up?—No doubt the retention of the old coin would keep up the recollection of the old system.

427. *Lord Stanley.*] Do you attach any importance to the circulation of the six-shilling pieces which you propose?—No, I should merely use them if the public want them.

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428. Have you any objection to the circulation of 250 mils, that is five-shilling pieces, in silver?—Yes.

429. Is it your own opinion that it would be necessary to have any coins between the 500-mil pieces, and that of 200 mils?—Not necessarily; but I would follow the wants of the public in that respect. As to the introduction of coins, and their expression by one significant figure, or by two significant figures, I think the Committee ought to be made acquainted with the present state of the weights at the Bank of England. It has been found by degrees that in the weighing of bullion the troy pound is of no use whatever, and it has practically disappeared altogether. The troy ounce is the unit, but the subdivision of the troy ounce by pennyweights and grains was found intolerably inconvenient. The weights at the Bank are now expressed by one single figure with ciphers, and they begin with 500 ounces, 400, 300, 200, 100, and then 50, 40, 30, 20, 10; and 5, 4, 3, 2, 1; then decimal point 5, decimal point 4, decimal point 3, decimal point 2, decimal point 1; decimal 04, 03, 02, 01; and decimal point 004, 003, 002, 001. This is an instance which has a strong analogy to the decimal coinage, and it is a plan to which the practical sense of the officers of the Bank has driven them.

430. Mr. W. Brown.] Inasmuch as the avoirdupois pound is the general weight used throughout Great Britain, would it not have been better, as the Bank were making a change, to have adopted the avoirdupois pound instead of the troy pound, so that it might be uniform throughout?—Perhaps it would; but it would be easier to do that now than it was before.

431. Mr. J. Ball.] In addition to the point suggested to you with reference to the retention of the 6*d.*, is there not this point to be considered; that in dividing by two, which you say is the ordinary mode of dividing coins, persons wanting to divide the shilling would be compelled to use copper money, to which they have a strong objection?—The division of the shilling by two is not used so very extensively; if anything costs 1*s.* 4*d.* and is divided by two, the 6*d.* is of no use whatever.

432. Is not your objection to the retention of the 25-mil piece rather one that has reference to computation, than the convenience of practical use in small dealings?—Yes, it is.

433. I presume the motive for using the alloy for the 10-mil piece would be the small size of the coin if it were of silver?—Yes.

434. Have you considered whether that might be obviated by coining it in the form of a flattened ring?—I remember it was once proposed by Sir John Herschel; I have never thought of it sufficiently to say that I am aware of any objection to it.

435. Would it not obviate the other objections to the use of an alloy?—It would.

436. The practical objection to the four and five-mil piece would be that they would approach each other in size?—I think there would be no difficulty in distinguishing them; you might mark the value of the four-mil pieces with a word; you might have the five-mil piece with an enormous "V" on its reverse side; and on the obverse side you might have one with a legend close to the edge, and another with a broad flat rim.

437. Have you ever considered whether in coins in which it is not important that the intrinsic value should exactly correspond with the coin in use, it is necessary to adhere to the round form of coins; might not plates of copper be conveniently cut into hexagons?—There is an old story of money burning in the pocket; I think it would be found very destructive.

438. Mr. W. Brown.] Do you think it desirable that coins should not be milled at the edge?—I remember that was considered a great improvement when it was introduced.

439. Mr. J. B. Smith.] Practically, in counting a large number of 25-mil pieces, could not a bank clerk with great facility take four at a time, which would make a florin, instead of the several 30 or 40 mil pieces, where you would have, first of all, to count them separately, and then to calculate them?—I think I could take them out separately with greater ease.

440. When bankers give you half-sovereigns and sixpences, they count two together; would they not in the same way take four together, and in a large number of coins would not that be better than having to count each individual

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individual coin and then to calculate them?—Supposing there were a great number of coins mixed together of various sums, that would be so.

441. Supposing you had a number of coins mixed together, it would be necessary to separate them?—Yes, but that would be done by picking them out one by one.

442. *Chairman.*] I collect, from your answers to Sir William Clay's questions, that you would object to retaining a coin equivalent to the present 6 *d.*, even in a transition state?—I think I would keep it as short a time as possible; the public having been accustomed to it, they must be humoured, but I would try to get rid of it as soon as I could.

443. Supposing the decimal coinage to be introduced, what would you make the money of account?—The pound.

444. In what way should accounts be kept?—In the ordinary account books there would be four columns, each of the breadth of one figure, the first for pounds, then florins, and then cents (if they were so called), and then mils.

445. Would it not be more convenient to have three columns only?—I would rather consult a clerk of the Bank of England on that point, and for this reason: the Bank of England takes the lead in rejecting small coin, and it might be that the Bank would reject the mils altogether; I am not sure that they would, but if not, it would be more convenient to have four columns; you might have three lines in black ink and the fourth in blue ink. I should very much prefer writing down the value of coins in the way in which a sailor writes down the degrees and minutes; instead of writing down 25 degrees 8 minutes, he puts down 25 08, and that would be the best way for the coinage of this country.

446. *Mr. J. Ball.*] Would there not be some danger of the clerk in the Bank of England forgetting the figure "0" and making a mistake?—There would be that danger sometimes; I should prefer one figure in each column.

447. *Chairman.*] You object to the two lines of figures being in one column?—I should prefer a single line of figures to a single column.

448. *Lord Stanley.*] Would columns be necessary?—They are ruled in the books of the Bank of England. I think that is the only bank in which they are ruled.

449. In the decimal system, can you not write down the amount without any columns?—It is simply for the purpose of setting down the figures one under the other.

450. *Chairman.*] You would have pounds, florins, cents, and mils?—Yes.

451. Would you have the words, "cents" and "mils" both stamped upon the coins?—I would not have both "cents" and "mils." I think it might be desirable to have reference to both ends of the system, the mil and the pound.

452. *Mr. W. Brown.*] A grocer in an extensive way of business has suggested that we had better call the small coins "tenths" rather than "mils"?—The "tenth" is not so good a term, because it does not refer to the money of account.

453. *Mr. Carawell.*] You wish every figure in the ordinary mode of keeping accounts to refer to a coin in ordinary use?—Certainly; that is quite necessary.

454. If you had only three denominations instead of four, then your account would have one figure in it when there was no corresponding coin; if you kept your accounts in pounds, florins, and mils, there would be a place in the mode of entering up the figures in the accounts which had no coin corresponding with it; and that, in your opinion, would be objectionable?—I think it would. I must state that, after all, a decimal system is something which rests in the mind, and it is very desirable that the mind should be assisted by the material steps of the system as much as possible.

455. *Mr. J. B. Smith.*] Suppose you were to keep your own accounts, and you had to enter 8 *l.* 15 *s.* 6 *d.*, you would not have three columns to enter it 8 *l.* 7 *fl.* 75 *m.*, but would write it 8.775?—Yes.

456. In all probability, when the public get accustomed to the decimal system, that would be the usual mode of keeping accounts?—It would.

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457. Probably,

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457. Probably, in the first instance, it would be kept in three columns, and you would say 8 l. 7 fl. 75 m. ?—Perhaps that would be so.

458. The other being the simplest, the public would soon fall into it ?—Yes ; and being not only the simplest, but less liable to error.

459. *Chairman.*] Is it not much more simple to say 8 l. 7 fl. 75 m. than to say 8 l. 7 fl. 7 c. 5 m. ?—It would be ; but it is desirable that the figures should occupy three distinct places in the scale ; then it is done best by the use of four columns.

460. Probably people would soon learn the habit of using the figures merely 8.775, without using any names of coins at all ?—I think they would.

461. *Sir W. Clay.*] Would there not be some convenience in retaining the three columns, in keeping accounts, which are at present in use ; that is, under the present system the fourth column contains frequently two figures, and occasionally two in addition for the expression of a farthing ?—I should prefer separate columns ; a careless clerk will sometimes add the figure in the units to the figure in the tens.

462. The third column would never contain more than two figures, whereas at present it occasionally contains four ?—It would be an improvement on the present system ; but it might be better still, I think, by the separate columns.

463. American accounts are kept in two columns, are they not ; that is, in dollars and cents ?—They use dollars and cents, I know ; but I am not acquainted with the mode of keeping accounts.

464. In France, do they not also keep the accounts in two columns ?—In francs and centimes ; but they are seldom separated into columns.

465. Our columns would not contain more figures than either the American or the French ?—No worse than theirs ; but I should wish to make ours better.

466. *Chairman.*] You do not think it would be better than to continue the three columns, the prejudice of the people being in favour of the three columns ?—I do not think any rule could be laid down for the public.

467. *Mr. J. Ball.*] In small sums no columns at all would be necessary ?—No ; they would be set down as you do a number of figures of one kind in which the mil is the unit.

468. Have you ever considered the nature of the difficulties in the way of international arrangements which would make the coins of two countries exchangeable at a fixed rate ?—It is very difficult to alter the basis of a system.

469. Assuming that the present moment were favourable to the adoption of gold as the standard of value by countries which have not hitherto adopted it, would it be necessary to fix upon a common basis of fineness as to the precious metal ?—I am not competent to speak to that.

470. Has it occurred to you whether, supposing a standard of fineness were agreed upon, that the coins of different countries, or at least of some, might become mutually interchangeable at a fixed rate, not depending upon the oscillations of commerce ?—Supposing France were to adopt gold as the exclusive standard, I see no difficulty in making the coins interchangeable.

471. In fact, the two essential points are the establishment of the same metal, and of a common standard of fineness for gold and silver in the two countries ?—That is included in the first, in my opinion.

472. If the two countries were to agree that they would adopt a common standard of silver, and that the amount of seignorage charged at the Mint should be the same, then it would be possible for the English florin to circulate in France, and the five-franc piece to circulate in England ?—If the seignorage on silver were the same, it being supposed there is none upon gold, I think it would be possible in that case to make silver exchangeable for silver, and gold exchangeable for gold.

473. *Mr. W. Brown.*] Suppose we had the same weight of gold in a sovereign as in a Napoleon, would not the temporary balance of trade cause the gold to be sent one way or the other, even supposing they were to-day equivalent ?—I do not think it would, the expense of sending the gold coin from one country to another being very small.

474. So far as that goes, it might disturb it ?—It might.

475. *Mr. J. B. Smith.*] It never could exceed the expense of sending it from one country to another ?—No.

476. *Mr.*

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476. Mr. *W. Brown.*] In reference to the suggestion to adopt the mil instead of the florin, do you think the people would be as well pleased to receive 25 mils for 6 *d.* as to receive, as they do now, 24 farthings?—They would be a little disturbed, no doubt; their calculations tend always to the score, and they might prefer it in the present scale; I know the working men in Suffolk refer to the score.

477. *Chairman.*] Do you think a change would excite a prejudice in their minds?—It would, but it would be the same whatever the change might be; whatever is changed there will be a prejudice against it, but the inconvenience of the change of copper will be vastly less than the change of gold.

478. Would it not be felt more by the poorer classes?—I think not; there is no class so poor as to rely upon copper as the basis of money.

479. Nor in the payment of wages?—Nor in the payment of wages, which are always paid in shillings; I refer to weekly or daily wages.

480. You see no other difficulties except those alluded to as to the payments fixed by Act of Parliament?—I see no other real difficulties.

481. Mr. *J. B. Smith.*] I think you have stated that you think it very desirable to adopt the decimal system of weights and measures?—To some extent, and probably concurrent with the binary system.

482. Do you think a uniform system throughout the world would be a great advantage?—Not so much as would at first sight appear; I suppose of the 20,000,000 of people in England, that not 10,000 have anything to do with the weights of foreign countries, and it is far more important to make the relations among themselves certain and convenient.

483. Would it not facilitate calculations of merchants, if the weights and measures were the same?—Yes; but they are, after all, a small body.

484. I believe there is no country with which we trade, except perhaps America, which uses the same weights and measures as ourselves; and therefore, in making your calculations, you have to convert the weights and measures of foreign countries into the weights and measures of your own country?—Yes.

485. Would it not be a great convenience, if all foreign countries adopted the same weights and measures as ours?—It would be some convenience.

486. Would it not be as great an advantage and convenience as the adoption of a decimal coinage?—No; every person in the country has to do with adding or subtracting sums of money, but there is not one person in a thousand requiring an acquaintance with foreign weights and measures.

487. We have a uniformity of weights and measures in England by law, but not in practice?—That must be a great inconvenience.

488. Is it not a great inconvenience, to find in every town you enter, a different standard of weights and measures?—I do not think it is the case with the fundamental unit, I believe the avoirdupois pound is the same in one town as in another.

489. Does that apply to measures?—I think so.

490. Does it not require calculation?—I think not.

491. Is not wheat sold by bags in some places, pecks in others, and strikes in others?—A strike is a common term in Suffolk, and it usually means a bushel. The official unit for wheat is the quarter, but that is not the practical unit, at least in Suffolk, the county I am best acquainted with.

492. You do not think it a matter of much importance whether weights and measures be uniform or not?—I do not think it is, with reference to the rest of the world, but on our own account it is of great importance.

493. In our dealings with foreign countries, you do not think it is?—I do not think it is.

Jovis, 26^o die Maii, 1853.

MEMBERS PRESENT :

Mr. Tufnell.
Mr. William Brown.
Mr. John Ball.
Lord Stanley.
Mr. Hamilton.

Mr. John Benjamin Smith.
Mr. Kinnaird.
Mr. Dunlop.
Sir W. Clay.

THE RIGHT HON. H. TUFNELL, IN THE CHAIR.

Professor *George Biddell Airy* called in ; and further Examined.

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494. *Chairman.*] WOULD you wish to add anything to the evidence you gave before the Committee at the last meeting?—There is one addition which, with the permission of the Committee, I will make, and which, although it did not occur to me at the last meeting, I regard as important. In the event of adoption of the decimal scale proceeding from the pound, it will be necessary at once to issue florins in large numbers, marked with legible inscriptions in Arabic numerals and Roman letters; and also, perhaps, to call in the shillings, and to issue a new coin of the same value, but marked with the name “half florin.” Unless some measure is adopted for making the florin very conspicuous as a cardinal point in the coinage scale, it is much to be feared that many small shopkeepers will keep their accounts by pounds, shillings, and mils. I see no other probable difficulty in the introduction of the decimal scale. That is all I have to offer to the Committee.

495. *Mr. J. B. Smith.*] Have you anything to add in reference to your evidence on the last examination respecting the French centimes?—I have found, since the last meeting of the Committee, that the French centime was issued earlier and in greater numbers in France than I was aware of; but I can speak from my own experience, having lived there for a considerable time, that it very rarely is found in use; and judging from what I saw, I should say that the habits of the people are not affected by a consideration of the centime as part of decimal scale.

496. Are you aware that, since 1792, no coins have been coined at the French Mint except upon the decimal principle; and that all the public accounts have been kept since that period in francs and centimes?—I am not acquainted with the form of the public accounts, although I have always understood that they are kept decimally. All the coins, including the sou, which is, in fact, the fundamental coin in France, are necessarily under the decimal scale.

497. Are you aware that no sous have been coined since 1793, the sou being a coin which was in circulation previous to that period, and still circulates at five centimes?—I was not aware of the date of the coinage or non-coinage of the sou, but the sou is practically the copper coin of France; I mean it may take the name of the five centimes piece.

498. That is to say, the old coinage of the sou piece circulates at what is it worth; that is, five centimes?—Yes.

499. *Chairman.*] Do you see any practical difficulty in the introduction of the new system of decimal coinage?—No, I do not, except such difficulties as will always occur in the substitution of one coin for another. That which I have just mentioned appears to me most likely to be the difficulty at first, that unless the name of the shilling, and with it the idea of the shilling, be withdrawn, in a great measure, it is likely that small shopkeepers might keep their accounts in pounds and shillings, and that which is the next subordinate, namely, mils.

500. You consider it very essential that that should be avoided?—I consider it very essential that the attention of the public should be directed to the florin, as the next step to the pound.

501. Lord

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501. Lord *Stanley*.] Would you propose to withdraw the shilling altogether from circulation?—To withdraw it by name, but the convenience of the coin must be preserved. I would issue an equivalent coin bearing the name of half-florin.

502. *Chairman*.] You stated the other day that, by way of yielding to prejudice, you would allow also the quarter florin?—I would for a time, if necessary, but I hope it will perish at last.

Sir *John Herschel* called in; and Examined.

Sir *J. Herschel*.

503. *Chairman*.] WE know that you hold the office of Master of the Royal Mint?—I do.

504. In that position, I believe, you have had many opportunities of considering the present monetary system of this country?—I have.

505. Do you consider the monetary system now in use has any particular advantages, either with regard to the ordinary transactions of business, of book accounts or of foreign exchanges?—I do not consider that it has any particular advantages in any of those respects. I consider that in many of those respects it is deficient in advantages.

506. The scale, I believe is not founded upon any scientific principle?—Not upon any scientific principle; on the contrary, I should say it is founded upon what I should consider an unscientific principle. It is irregular in system.

507. Does it not give a great deal of unnecessary clerical labour, and also render the accounts liable to error?—I think it does. I think it involves unnecessary clerical labour, inasmuch as it requires a continual change of the multipliers and divisors of the units of the system; and in adding up long columns of accounts it is necessarily liable to error, on account of the different divisors you have to apply to the sums total.

508. Do you think it would be a great advantage if a simpler system could be introduced?—I think there can be no doubt of it.

509. Supposing a change could be effected, have you considered what change would be the most advisable?—If any change at all take place, there can be no doubt whatever that it must be to the decimal system. I can imagine no other system to compete with the present, inasmuch as the present system has the divisor 3 as a superfluous quantity; the decimal has 2 and 5 only, and the decimal system only is in accord with our whole system of enumeration, with all our modes of reckoning, and with the use of tables of logarithms.

510. In the principal money of account, the multipliers are always decimal?—I conceive they ought to be so.

511. Have any steps been taken by the Bank, or by the Mint, in reference to bullion and assaying, towards introducing a decimal system of calculation and book-keeping?—You are perhaps aware, from the evidence already given, that the Bank of England has lately disused the division of the troy pound into ounces, pennyweights, and grains, and reckons its bullion now only by such ounces and their decimals. I might observe, that the Mint proposes to follow their example, so soon as the violent pressure under which it is at present working shall allow it a breathing time to make the change. The decimal system of reporting the assays of bullion is fast driving out the old system of reckoning by grains and carat-grains, that being a very puzzling and almost incomprehensible system to those who have not made it their business to understand it. Both the Bank and the Mint now receive decimal reports, and in a short time the whole system of carats will, I have no doubt, disappear altogether from the bullion market and be completely disused, and the present French system of reporting the fineness of gold in millesimals adopted. So far as regards the difficulty of the present system, I hold in my hand some tables by which calculations have been carried out, which, without them, would have been intolerable to the patience.

512. I understood you to say, Sir John, that this system has not yet been introduced into the Mint, but it is decided that it shall be done as soon as practicable?—As soon as practicable it will be done.

513. You are so convinced of the necessity of it, from what has taken place at the Bank, that you have determined to introduce it?—I am convinced of the necessity of it from abstract principle. The Bank having resolved upon it made

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an overture to myself, as master of the Mint, to ascertain whether I was willing to introduce it, and so convinced was I of the advantage of it, that I had no hesitation in giving in my adhesion to the system.

514. Are you of opinion that our present coinage affords peculiar facilities for the introduction of the decimal scale?—I am not aware of any very especial facilities it affords. The pound sterling is divided into 960 farthings, which might, by an easy transformation, be exchanged for a thousand, without much infringing upon ordinary prices and habits. The pound is also divided into 20 shillings, and so far accommodates itself to the decimal scale.

515. Has not the introduction of the florin facilitated the introduction of the decimal scale?—No doubt the florin is the one essential turning point to the introduction of a decimal scale.

516. Supposing that scale to be introduced, what would you make the principle, the unit?—The pound sterling, beyond a doubt. Perhaps on this point I may be allowed to read to the Committee a few observations I have committed to paper.

“I think we must adopt the pound sterling.

“There are four other systems which have been proposed. There is, first, the Ducat system, which takes the half pound as its unit. I call it the ducat system; some speak of Roys; some of Victorias; it is no matter, provided only it is not called a pound, for if you call it a pound all manner of objections apply to it, for which I refer to Mr. Hankey’s evidence.

“This has some very taking points. It preserves the shilling as the silver unit; the poor man’s unit, as it has been called; it requires only doubling to change pounds into Ducats. It would admit of a copper coin to represent its tenth part; a copper cent, which is a real advantage.

“On the other hand it has, in my opinion, fatal objections. It would double the numerical announcement of debts, taxes, liabilities of all kinds, rents and prices; but what is of more real consequence, and is in my mind unanswerable, is that the bulk of our gold circulation cannot possibly consist of 10-shilling pieces. It is impossible to coin enough of them in a given time to meet emergencies. Now the bulk of your gold coinage must consist of your gold unit. It would never do to have the one great element of all our reckonings thinly scattered among larger pieces as our half sovereigns are now among the sovereigns. It would be, in short, a mere money of account.

“Next comes the Florin system, which would reckon all in Florins and cents of Florins. This makes the pound a natural decimal multiple; and so far good. But it assumes a silver monetary standard, whereas, for good or for evil, for better for worse, we are married to a gold one. I do not mean to say a silver standard would not be better. I believe it would, and I believe a binary standard, half silver, half gold, at the option of either party to insist on, would be better than either; but gold is our standard of value, and we are lashed on to it, and must be carried along with it, toss as it may.

“Then comes the Shilling system. It has no one point to recommend it but its copper dime. The sovereign must be called a 20-shilling piece; the penny must be demonetised, and we are landed in a system having no relation to any other in Europe, or elsewhere.

“The Penny system is a little better. It would give us a franc not very far from the French, and a pound of 200 pence, which was the old Saxon pound of Ethelbert. I took occasion not very long ago to suggest this for a Canadian pound, but it is quite visionary as applied to England.

“So, I conclude, we must stick to the pound. It is a national institution ingrained into all our notions, and I hold it impossible to oust it. The true office of the 10-shilling piece is to break the sovereign, and lessen the amount of silver necessary to be kept up.”

517. Mr. J. B. Smith.] You state that if the ten shilling piece were adopted as the unit, it would have the effect of doubling all debts?—It would have the effect of doubling the nominal statement of them.

518. Supposing you adopted the ten shillings as a unit, and called it a decimal pound, the effect would be that two decimal pounds would make one pound sterling?—Precisely.

519. As regards the shillings and pence, would it not be a great convenience, as a money of account, and a greater convenience than the one you propose of pounds,

pounds, florins, and cents?—I think I have said that it would possess that convenience as money of account.

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520. The only objection you see is, that it does away with the prestige of the pound sterling?—I think it would be impracticable to introduce it; if introduced, I think it might have its advantages; but I do not see how it could be introduced; we must change every idea connected with our keeping of accounts, our ideas of the larger sums, our incomes, &c., and we should have a calculation to go through to bring our old notions to correspond with our new ones.

521. Would it be necessary to change our ideas in any other respect than by taking a pound sterling, and converting it into two decimal pounds?—We should have to double it in our minds, and that on every occasion. You would have to go through a computation in your mind to convert one system into the other.

522. Would you not have to go through a process of that sort, if you adopted the pounds, florins, and cents?—Of course; but that would fall upon the fractions of a pound, and mistakes would not be of such importance. The pound is not only an English unit, but it is a commercial unit all over the world.

523. Supposing in money of account you were called upon to express 17s. 6d. by your plan of pounds, florins, and cents; how would you write it down?—I should write it 0 875.

524. Do you think that would be better understood than writing it 1,750?—I should enter it in a line, 875.

525. As the number of transactions in this country by the working classes of the people must be infinitely greater than those by bankers, do you not think it would be desirable to adopt some system which would be easy to those classes?—It might tend to make the immediate transition a little easier. If you wish to make a change, it is an object to make that as slight as possible, and there would be difficulty enough in decimalising the subdivisions of the pound; and if you superadd also the change of the pound itself, you would have two battles to fight instead of one.

526. Would there not be more difficulty in decimalising the pound by turning it into florins and cents, than by merely doubling the pound sterling, and leaving the others unaltered, and dividing the shilling into a hundred parts?—I do not think it would be more difficult in the long run, when once the habitude was fixed. It refers chiefly to the transition state.

527. Mr. J. Ball.] The practical difficulty with the working classes is departing from the duodecimal division of the common silver coin to the decimal system, and that must exist whatever system you adopt?—I consider that the great difficulty. In the present copper coinage you have the divisor 3, and you must get rid of that, as it is incompatible with the decimal system.

528. Mr. W. Brown.] Would it not be a great difficulty, if we abandon the pound, that it would create a degree of hostility, and a resistance to decimalising the coin, that might defeat our object?—That is a consideration of some importance. It is desirable to shock as few prejudices, and to introduce as few changes in habit and thoughts as possible; and to superadd the change of denomination in the pound itself would very much increase the difficulty.

529. Chairman.] You have stated that you consider the pound sterling should be the unit; will you inform us what you consider should be the gradations of coin from the pound?—I should say that accounts require to be kept to the “uttermost farthing,” for the lowest retail purposes, and not beyond. As the farthing is the 960th of a pound, the division of the pound unit into 1,000 parts is necessary and sufficient. The scale therefore must extend to the third decimal place, and all monies must be integer multiples of this extreme. (This excludes such coins as 2½ millesimals, milliemes, millims, millets, or mills of the pound). The complete decimal scale, which would best satisfy the various conditions of exchange would, I conceive, be the following:

Copper	-	-	-	-	-	1, 2, 3, 5.
Silver	-	-	-	-	-	10, 20, 30, 50, 100.
Gold	-	-	-	-	-	500, 1,000, 2,000.

The sub-division of 5 into 3 and 2, and of 50 into 30 and 20, has a manifest advantage over the binary sub-division (as of a shilling into two sixpences), in that it gives the receiver of change a double chance of being able to make his next payment in a single coin. The copper scale, 1, 2, 3, 5, however, though

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it ought ultimately to be that of the normal coinage, might, advantageously, in a transition state of it, be replaced by 1, 2, 4, 5. The 5 is essential, as being an aliquot of all the higher denominations.

530. With regard to the four and five, might not one be taken for the other?—I shall probably have more to say about that hereafter, but I think they ought to be so coined, if coined afresh; or so distinguished, if you take the present copper coinage, that that should not be possible. It would be easy to avoid the practicability of taking one for the other in a new coinage; for example, if you take the 10, 20, 30, 50 in the silver coinage, the edge of the shilling is milled, I would have the edge of the next smooth, the edge of the next after that milled, and the edge of the next smooth. The consequence would be, that the difference in size would be so great, that you would know them even in the dark, as you now distinguish the threepenny and fourpenny pieces.

531. Mr. W. Brown.] Supposing a small hole were to be cut through the fourpenny pieces?—I do not consider it necessary; and it would be very difficult to coin, nor would it ring.

532. Chairman.] Will you state to the Committee in what way you would introduce the decimal system into practical use?—The introduction of the new system of coinage, supposing its adoption decided on, would very naturally divide itself into three stages, each spreading over a considerable period of time; the first of them would be simply and entirely anticipatory, and would be directed towards familiarising the public with the ideas and denominations of the system. So far as the operations of the Mint are concerned, it would consist in issuing, during some considerable period of time, florins, half florins, and quarter florins, (not to be called sixpences) having inscribed on their reverses their values in millesimals of the pound, gradually withdrawing meanwhile from the circulation (without actually calling them in) as many of the half-crowns and of the old sixpences as circumstances would permit, the worn shillings, &c. During the whole of this period, every possible method should be taken to enlighten the public mind, and to prepare it much more fully for the reception of the new system than it can at present be supposed to be. It is true that educated men, merchants, bankers, and thinking and reading persons throughout the community, are already quite prepared to understand the change, and to appreciate its advantage, and that among these, it would meet little resistance, and receive much support. But as yet to the mass it is hardly known, and it cannot be expected that it should not present itself to the lower classes under a repulsive aspect; and without allowing a sufficiently long interval for preparation, and duly familiarising these classes with the expectation of a change, and giving them an idea of what that change will consist in, it will be quite sure to encounter a very formidable resistance. The appointment of such a Committee as the present, and the public discussion which the subject must receive, should its report be in favour of the measure, will do a great deal in this direction, by bringing it forward as a matter of real practical interest. The report of the commission for the restoration of the lost standard of weight and measure, followed up as it must necessarily be by legislative enactments legalising their adoption, and placing our system of weights and measures on a more advanced footing, will act in the same direction. Another measure in aid of the proposed change, and in preparation of the public mind for it, would be the adoption of a system of presenting the public accounts, and of requiring all Parliamentary Returns to be made in the decimal form of expression. The Committee of the Council on Education should, immediately on the passing any resolution of The House in favour of the decimal system, insist on its being taught in the national schools, and should order the preparation of elementary books for use in them illustrating it by examples, and explaining its principles and advantages. Public encouragement should be given to teachers and lecturers, who might be disposed to explain and illustrate it in provincial towns, especially market towns, and at Mechanics' Institutes, and other similar institutions. All these steps I consider necessary to enlighten the public mind on the point; to prepare the public mind for the practical introduction of the system. When this had gone on for some time, it might be expected that some decisive indications would be afforded, by petitions, or otherwise, of an impression on the mass of the population having been made, favourable to an ulterior step; and when this was the case, but not till then, the time would have arrived for legislative enactment, to consist in the passing of an Act naming a period after which the public accounts, the Bank books, and the accounts of public.

public bodies and institutions generally should be kept, and public contracts entered into, on the decimal system; prescribing the denominations to be used (in conformity with those already inscribed on the coins), and the form; and enacting that after that, or some longer but definite period, no action for the recovery of money at law should lie, unless the amount sued for be expressed in those denominations.

The next step in the process would be one of action on the part of the Mint, and would consist in the coining and issue, during the interval named in the Act of Parliament, of a copious supply of 20-mil and 30-mil pieces, and a moderate one of 10-mil, accompanied with the calling in and exchange of the threepenny and fourpenny pieces now in circulation, and with the continued withdrawal and melting down of old sixpences, and half-crowns, and shillings. In order, moreover, that the decimal silver thus introduced (which would otherwise have no connexion with the copper circulation) should be exchangeable into copper, it would be necessary either to create at once, and simultaneously with the issue of the decimal silver, an entirely new copper currency (an operation of vast magnitude), or to adopt a course which is not without precedent, and which would allow of this operation being defined, and broken up into several successive actions without inconvenience. This course would consist in altering, by proclamation, the nominal values of all the existing copper coins, so as to conform them to the decimal system, in the following manner:—The penny pieces of 16 to the pound avoirdupois, struck at Soho, by Bolton, are larger and more valuable than those of recent date, which are coined at the rate of 24 to the pound. They are, moreover, perfectly distinct in aspect and structure from the latter, so as to be quite unmistakeable, and are, for the most part, in pretty good preservation, having worn remarkably well. These might be raised in nominal value, by proclamation, 25 per cent., so as to pass current as five-mil pieces; the lesser pennies, and all the halfpennies and farthings being, at the same time, lowered four per cent., so as to pass respectively for 4, 2, and 1 mils. As none of these pieces, except the farthing, bears on it any declaration of its value, and all being mere tokens, pass in value solely by Royal proclamation, they may quite as easily pass for one set of values as another. By this step, as the great penny pieces may be reckoned at one-fifth part of the total copper circulation, the total nominal value would be augmented by about two per cent., by which amount the holders of copper, as a body, would be gainers. When the Irish currency was assimilated to the British by the Act 6 Geo. 4, c. 27, the silver and gold coins of British currency were ordained by that Act to be current in Ireland at their British rates, after a day to be named by Royal proclamation, which was accordingly done by the proclamation of George the Fourth, 20th December 1825. By the same Act the Irish copper was directed, on like proclamation, to be called in and exchanged for British copper coin, at the rate of 12 British for 13 Irish pence, and the Irish copper to cease to circulate. No such proclamation, however, was issued, but in its stead two other proclamations, the one of 12 June 1826, assimilating the Irish copper currency to the English by raising its nominal value in the ratio of 13 to 12 (and thereby benefiting the holders by $8\frac{1}{3}$ per cent.), assigning as a reason, that a considerable time must elapse before it could be recoined. The other proclamation, dated 30 June 1826, gave currency in Ireland to British copper at British rates. In point of fact, the Irish-harp copper still remains in circulation, and passes freely, both in Ireland and England, as British coin. As a precedent this clearly indicates the course which might be pursued in assigning decimal values to our actual copper. If it were held objectionable to act in this way upon the farthings, which carry their value stamped on them, an issue of mils, and the recal of the farthings, might accompany the issue of the decimal silver. I consider it would be premature to issue any decimal coin before that.

Finally, the threepenny and fourpenny pieces being withdrawn, and the existing copper decimalised in conformity with the silver, there would remain no piece in circulation not forming a link in the decimal chain; and the third and final stage of the process would consist in calling in and recoinage of the whole copper circulation into one, two, three, and five-mil pieces, and in calling in the old sixpences still remaining in circulation, and replacing them with 20 and 30-mil silver pieces. The recoinage of the copper might be broken into successive steps, and distributed over time by acting in suc-

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sion on its several elements. After this, by degrees, as the half-crowns fell out of circulation, the whole coinage would assume its ultimate regularity, by the withdrawal of all the 25-mil pieces (the representative of the present sixpence), which would be superfluous, their office of facilitating the change of the half-crown being at an end. I should feel disposed to assign somewhere about 20 years from its commencement as a probable term for the completion of the process and the introduction of a totally new coinage. That is the idea I have of the way in which the new system might be introduced.

533. Mr. J. B. Smith.] Did I understand you to say, with regard to the new coins, the florins and half florins, that you would have marked upon them "florin" and "half florin," and also the number of mils?—Yes; each to bear its numerical value in the millesimals of the pound.

534. You would have the value marked on every piece of coin that was coined?—Yes, of silver and copper coin.

535. Mr. W. Brown.] Do you not think that it would hasten the conversion of the present into the decimal system, if an Act of Parliament were passed forthwith to enact it, but leaving a discretion to the Lords of the Treasury, by order in Council, to make it operative whenever they thought the proper time had arrived; so turning the public attention to it, and probably inducing masters of schools (seeing that the change must take place) to instruct their pupils in the system of decimal coinage?—Nothing would so greatly tend to introduce the thing practically as to make it certain that it would take place.

536. Chairman.] You stated that the first step would be to withdraw the half-crowns from circulation?—No doubt.

537. Can you state to the Committee what is the number of half-crowns in circulation now?—About 37 million pieces.

538. They are not now coined at the Mint?—There are none coined at present.

539. What is the number of florins in circulation now?—We are recommending the coinage of florins at the present moment. I should say probably about two millions.

540. Are you now continuing the coinage of florins?—Rapidly.

541. Mr. Kinnaird.] Do you find they are taking with the public?—They are hardly yet fairly introduced into circulation. The new florins have disappeared, and it is thought that a great number of them must have been exported to Australia.

542. Mr. W. Brown.] Without an Act of Parliament legalising and directing the number of mils to be stamped upon the coins, the conversion would probably be protracted for a long time?—Whatever legislative steps might be necessary for the change in the appearance of the coinage, of course the sooner it is done the better.

543. Chairman.] What time do you consider it would take, supposing a proclamation were issued now, to withdraw the half-crown pieces from circulation?—The operation is one of great magnitude. I would call attention to the magnitude of the operation, and to some circumstances by which the action of the Mint might be materially fettered and impeded in carrying it out, and which seem to indicate the necessity for spreading the operation largely over time, were there no other reasons for so doing. The whole amount of British silver in circulation in Britain and the colonies, may be reckoned at about 13,000,000 sterling in value, or about 236,000,000 of pieces of all denominations, of which about 3,000,000 are three-pences; 18,000,000 groats; 67,000,000 sixpences; and 37,000,000 half-crowns, making upwards of 125,000,000 of silver pieces, which will require to be withdrawn and recoinced, independent of the renewal of the shillings which form the bulk of the coinage, and of which a large portion is greatly defaced. The total quantity of copper in circulation, taking it as estimated by Sir J. Morrison in 1844, since which it has not materially increased, may be about 5,000 tons, and may be reckoned at 270,000,000 of pieces. Thus the amount to be recoinced will not be short of 700,000,000 of pieces. Under the present demand for silver coin, the withdrawal of any large portion from the circulation is hardly possible: and so long as the demand for gold continues on its present scale, it would be impracticable to pour such a quantity of new silver coin into the circulation as to admit of an extensive garbling and remelting of the old; and such an operation, if commenced in quieter times, might at any moment be seriously disturbed and deranged in its execution

execution by the arrival of a large and prolonged demand for gold, such as the experience of the last year has shown to be possible. As it would be impossible to commence the coinage of the smaller decimal silver until the system had received its final legislative sanction, the interval of notice given by the "Decimal Coinage Act," should be long enough to allow of the circulation being well supplied with these pieces under any circumstances which might arise, and of the public becoming familiar with them before the keeping accounts in them became compulsory.

544. There being no advantage to the public in bringing in the half-crowns to be recoinced, the process would be very slow?—The Bank at present does not send in any garbled silver. Whatever silver we are coining now is new material.

545. You have had no experience to guide you as to what time it would require to withdraw the half-crowns from circulation?—I should find it very difficult to calculate the time it might take, except there were a large stock of florins coined to replace them, and they were at once withdrawn. I am speaking of a gradual withdrawal.

546. Independent of the decimal coinage, have you heard complaints of the circulation of the half-crown and florin together?—They are very similar in size, they are less distinguishable from one another by their size than any other two silver coins.

547. Independently of the introduction of the decimal system, even under the present monetary system, you would almost recommend that the half-crowns or florins should be withdrawn?—I think they cannot both exist long together.

548. Then you consider it would be prudent, without reference to any further proceedings, to withdraw the half-crown?—I think so.

549. *Mr. W. Brown.*] Would it not answer every purpose that you contemplate, if you called in the present 6*d.* and 1*s.*, and stamped them and reissued them as silver tokens?—Each piece must go through a process. It would be almost as easy to recoin them as to stamp them. To stamp them would disfigure them, and render them a very objectionable-looking coin. There might be a certain saving.

550. *Mr. J. B. Smith.*] Do you propose that the new coinage should be extended to all our colonies?—Of course; that is, except in colonies which have a special circulation of their own.

551. You are aware that Canada has recently adopted dollars and cents?—I am not aware that it has passed into an enactment. It has been proposed, I know.

552. Do you think, if the Canadians were aware that we were about to change our coinage, it might not induce them to delay the change of their coinage into dollars and cents, so as to have the advantage of an uniformity of coinage with the mother country?—I cannot say what the feeling is there in that respect.

553. *Chairman.*] You say that when the public mind is properly prepared, petitions would emanate from the mass of the people for the introduction of the system?—From the enlightened portions of the people, such portions as are in the habit of petitioning the House for changes of importance.

554. Such bodies as the Chambers of Commerce of Manchester and Liverpool?—Something more extensive.

555. Are you led to expect that before the change was adopted, the great mass of the people would evince an interest in it, and petition for its introduction?—I think you would require some indications of an interest in it from the mass of the people. There is no doubt that the introduction of a new system would meet with great resistance from the lower classes; and until there was some indication of a probable diminution of that resistance, I think it would not be prudent to force the thing on.

556. Why do you think we should meet with resistance from the lower classes?—I think the dealers over the counter, and persons who have no accounts of any consequence to keep, possess very little general knowledge; and the whole arithmetical knowledge they do possess is bound up with the present system. They must lay aside all that; and we all know how very difficult it is to get uninstructed and uneducated persons to lay aside old habits.

557. Taking the purchasers at those shops, the artisans and labourers, do you think they would feel an interest for or against it?—The difficulty there would be transient; at first there would be some objection, but I think it would soon blow over.

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558. Mr. *Hamilton*.] Can you state whether, when the change was made in the coinage in Ireland, there was any difficulty, or any feeling exhibited?—I think not.

559. Can you state the amount of the tokens or coins of the old system that was in circulation at that time?—I could procure the exact information for the Committee, but, to the best of my recollection, it was about 1,200 tons.

560. A new value in that case was given to the copper coinage in Ireland by proclamation, and without an Act of Parliament, was it not?—The proclamation was preceded by an Act of Parliament. The Act of Parliament stated that a day would be named by proclamation when an exchange of coins would take place.

561. A subsequent proclamation was issued, giving a new value to the Irish copper coin when circulating in this country, as well as in Ireland?—It did give a new value.

562. What was done with regard to Ireland would be a precedent, if thought advisable, to alter the value of the farthing in England, by making 1,000 instead of 960 farthings the value of the pound sterling?—I conceive that the farthing exists as a fourth part of a penny; and upon that I think it is probably better not to meddle with farthings, but to call them in, and issue millets, because they bear the value on them.

563. Mr. *J. Ball*.] The change in Ireland conferred a benefit on persons holding copper coin?—The whole value of their copper was raised about 8 per cent.

564. Unless in the change that you propose a period were allowed during which the holders of the current pence and halfpence were permitted to receive the equivalent of that in a new copper coinage, there would be a positive loss to those who held the old coins?—There would be a loss of four per cent.

565. Would not a large proportion of the poorer classes feel that to be a great grievance, if a period were not allowed during which they might exchange the existing coin for a new coin of the same value?—It being allowed them to bring that coin in after an interval when the new coin should have been issued, I contemplate the withdrawal of the old copper coin and the re-issue of the new as a part of the system, but not immediately.

566. At the period when the change should take effect, would you not propose to have a reserve of new copper coin ready at the Mint to issue in exchange for the existing one?—Undoubtedly; that would be quite necessary.

567. With a view to avoid the dissatisfaction felt by the poorer classes, if they found the copper coin in their hands ceased to bear the value at which they received it, and also for the purposes of general convenience?—That is to say, your proposition would be to give value for value, deducting four per cent.

568. In coming to the Mint with 12 pence of the existing coinage, you would give them 50 mils, would you not; not 48?—I think that by the time the new copper coinage was ready for introduction, prices and habits would have so completely adjusted themselves to the change, that that would not be necessary. I think the difficulty must be contended with in the first instance, when the proclamation takes place altering the system.

569. With reference to the answer you have already given as to making the change gradual, does it not appear to you, both *a priori* and with reference to the experience of other countries, that the essential step in producing the change in the mode of keeping accounts and in conducting transactions generally is to supply an adequate quantity of the new coin with which you desire that the people should reckon?—That is quite essential; and I should begin with the silver coin.

570. Do you think you could induce people to keep accounts in mils, until you had a mil coinage to issue?—Of course it would be quite impossible: and therefore it becomes necessary, with the introduction of the new silver coinage, to be prepared with a mass of new copper coins to be exchanged with the old, or else to give the new nominal value to the old copper coinage.

571. Have you considered the cost of preparing a reserve of the new copper coin in the Mint, to be issued in very large quantities at the time that the Act of Parliament should come into force altering the system?—I should propose to execute the coinage by contract, and not in the Mint at all.

572. Mr. *W. Brown*.] Would it not follow as a natural consequence, that if a new copper coinage and a new silver coinage were issued, with the value marked upon them, and the present copper coinage or silver coinage were gradually withdrawn, and one or the other became scarce, that the public would readily avail themselves

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themselves of the new coin, and that buyers and sellers would accommodate themselves to the value of that coin, and that commodities would be sold and bought upon the new adjustment?—No doubt the prices would accommodate themselves; there would be a mutual adjustment between buyer and seller.

573. You would be rather forcing the new coinage into the minds of the people, if there were no other coinage but that to resort to, except to a limited extent?—The introduction of the new coinage would consist in issuing a number of pieces utterly incompatible with the old system. I would withdraw all the old pieces from circulation that were incompatible with the new system; the only pieces which exist now that are so incompatible are the threepenny and fourpenny pieces, and they must be withdrawn; there would then exist no piece in circulation that was not in accordance with the decimal system; and the decimal system being legalised, it would be impossible not to adopt it in transactions between buyer and seller.

574. The publication has no doubt found its way into your possession, by which we learn that, after the adoption of the new system in the United States, the only thing necessary to its success was, that the Mint should be in a position to issue a sufficient quantity of the new coinage which entirely superseded the other?—It was adopted very easily in the United States, and was a source of general satisfaction.

575. *Chairman.*] Would it be absolutely necessary to withdraw the threepenny and fourpenny pieces?—They are not expressed by any integer number of millets.

576. They form parts of a florin; the 3 *d.* is 1-8th of a florin, and the 4 *d.* is 1-6th, so far, might they not circulate together?—The objections to those coins are distinct; that to the 4 *d.* piece is, that it is 1-6th of a florin, that it involves the divisor three, which is adverse to the decimal system; the 3 *d.* piece is 1-8th of a florin, and cannot be expressed otherwise than by three figures, which is in my opinion a decided objection.

577. There would be an objection to coining it after you have introduced the system, but might it not continue in circulation after your system was introduced?—The threepenny pieces are so insignificant a portion of the coinage, that they might be tolerated, because they are expressible in the decimal system; there are not above 30,000 *l.* or 40,000 *l.* worth of them in circulation; the fourpenny pieces are very numerous.

578. *Mr. J. Ball.*] Does it not appear to you that a coin may be permitted to circulate, although it may not be possible to write it down?—If you wish to introduce a new system, you must do away with everything that may be considered an obstacle to it; the object will be to efface old recollections.

579. If you supplied a large quantity of 10-mil pieces in silver, at the period of the change, would not that replace a part of the existing copper coins, and make the supply of an equivalent amount of copper coinage unnecessary?—The main part of the system I have been suggesting would be 20-mil and 30-mil pieces; very few of the 10-mil pieces would be essentially necessary.

580. Does not the public at the same time show a disposition to use small silver coins?—These would be very small; there is an objection to very small pieces as forming a large part of the circulation.

581. Has it occurred to you that that objection would be in any degree obviated by coining it in the shape of a ring?—I think there are many objections to that; to say nothing of its being new, it is difficult of coinage, and it would not ring.

582. You think they would be more exposed to forgery?—I do not see why they should.

583. *Chairman.*] Would you have any coin of an alloyed metal?—Most decidedly I would not. I will state what I consider to be the objections to such a coin. It has been proposed to have a coin of alloy or debased silver to represent the value 10, which it is alleged is too large for a copper, and too small for a silver coin. I held this opinion myself at one period, but have seen reason to alter it on the following grounds: 1st. It is not absolutely too small for silver circulation. If made a trifle thinner than the present threepenny piece it would be a very little less in diameter. It would, even if of the same thickness, be larger than the twopenny piece, which is the size of the gold quarter sovereign, supposing such a coin to exist. 2dly. The English public dislikes the idea of base metal. Its appearance, if it contained copper enough to double or triple its bulk, would be base and coppery when worn. This would facilitate counter-

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feiting. As the blanks must be annealed, they must also be blanchèd; when issued and new, the coin would look like silver, and as it wore would become coppery and base looking. 3dly. There would be more difficulty in standarding it, as the copper, which would not form less than half the mass, would burn off much more freely in melting than from standard silver. 4thly. The introduction of a new element in the calculation of bullion standards would be objectionable. We have already too many. 5thly. Such a coin would not be needed at all, inasmuch as the continuity of the coinage would be perfectly well kept up by the copper piece, value five, four of which would exchange for the silver 20, and six for the 30, just as four of our present pennies exchange for a 4 *d.*, and six for a 6 *d.* piece. 6thly. The recovery of the silver from it would be costly.

584. Mr. *W. Brown.*] You have been asked whether there is any probability of the Canadians pausing in adoption of the decimal system in the event of a probability of our adopting the decimal system here; is it not much more likely that they will adhere to what they are about to adopt, inasmuch as that rising country, the United States, has adopted the dollars and cents, and being in daily and hourly intercourse with them, no coinage of this country would be wanted for Canada?—I should apprehend the tendency would be to assimilate the coinage to that of the United States. The Canadian pound would consist of nearly 200 English pence, and the decimal subdivision would agree perfectly well with the American division into dollars and cents.

585. You think the Canadians would prefer the dollars and cents to what we may adopt?—I should apprehend that would probably be the natural course of things.

586. *Chairman.*] Supposing the decimal system to be adopted, in what way would you recommend that accounts should be kept?—Pounds, florins, cents, and mils, or pounds, florins, and any other denominations you choose to adopt.

587. Would you have four columns for figures?—I should be disposed to recommend one broad line, the pounds to be written on the left hand side of the line, and the several digits of the three decimal denominations on the other side, keeping them distinct from each other by lightly ruled lines.

588. Mr. *Kinnaird.*] That would be, in fact, four columns?—In writing a single amount, the columns would not be necessary, but the strong upright line would be quite necessary to distinguish the pound from the decimals.

589. Mr. *W. Brown.*] You would write 1*l.* 9*fl.* 9*c.* 9*m.* in place of 1*l.* 19*s.* 11½*d.*, using four figures instead of seven?—There would be a saving of figures. Each column would only contain one figure. The columns would be the mere mechanical contrivance for keeping the figures one under the other, to prevent mistakes.

590. *Chairman.*] People might have cents and mils either in one column or two?—Different persons might have different habits, but I should suppose that at last a habit would be fallen into.

591. Mr. *J. B. Smith.*] The decimal system affords a greater facility in arithmetical reckonings; do you think it is equally convenient and useful in the exchange of commodities?—I see no reason why it should not be so.

592. There are 19 divisions of 960 farthings, while there are only 8 divisions of 1,000 farthings; is it not a great convenience to have a great number of divisors in the purchase of commodities?—That would be a great convenience, if we had the duodecimal scale throughout. If we had a duodecimal arithmetic, the additional divisor 3 would be a useful one; but I think it necessary to keep up a correspondence between the fundamental principle of decimal arithmetic and all its applications; and generally, in our present system of weights, measures, and money, there are too many divisors already. In money we have two, three, and five; in the system of weights, the avoirdupois weight gives us multiples of seven in our 14 lbs., and in our ton; and in our system of grains, a pound consisting of 7,000 grains. In our system of linear measure we have a mile, which gives us another divisor, 11; in our system of weights we have a vast complication, and, amongst others, in the wool weight, we have a multiple of 6½, which introduces the prime divisor 13. The fewer the arbitrary numbers you have to recollect in any system, the more scientifically correct that system is.

593. I understand you to say that you would not consider the decimal system of coinage complete, unless we had also a decimal system of weights and measures?—Although I consider the advantage of the decimal coinage is very great, I

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should not appreciate it with the same intensity, except upon a belief that it would be accompanied by a decimal system of weights and measures.

594. So long as we have a variety of systems of weights and measures, the decimal coins will never fit the fractions of a yard, and of pounds, and of measures?—That I consider a great misfortune, and therefore I desire to see the introduction of a system of weights and measures, as well as coins, as forming a part of the same integral system. The facilities that would introduce it is unnecessary to dwell upon, such as the ready estimation of prices, and avoiding of those complicated rules of arithmetic that puzzle our school boys, and a great many other things of the same kind.

595. Probably it is from the want of a decimal system of weights and measures, combined with the coinage, that great difficulties have been experienced in America, where, although the coinage consists of dollars and cents, they have been obliged for convenience to make use of a Spanish coin of $12\frac{1}{2}$ cents and $6\frac{1}{4}$ cents?—The American system of weights and measures is our own.

596. Are you aware that they have in current circulation, besides their own legal coin, the Spanish pieces of $12\frac{1}{2}$ cents and $6\frac{1}{4}$ cents?—I was not aware of that.

597. Do you think that would be in a great measure obviated by adopting a decimal system of weights and measures?—I think if the system of weights and measures were in correspondence with the coin, every calculation would go on in an easy and natural manner; so many pounds being divided into decimal ounces, and the pound sterling into decimal florins, and the price being named, it would be a simple matter of multiplication to arrive at the total value.

598. *Chairman.*] Would you delay the introduction of a decimal system of coinage until you could at the same time introduce a system of weights and measures?—I should think it very desirable that the changes should go hand-in-hand.

599. Would it not increase the difficulty if you had to introduce both systems at the same time?—I think some legislation must speedily take place on the subject of weights and measures, when the report of the Commission for the Restoration of the Lost Standard shall have been given in. Certain measures will be recommended in that report which I hope to see acted upon, and which will get over some of the difficulties relative to the weights and measures; for instance, the abolition of the ton, the multiples of seven in short, and possibly also the introduction of a millet weight.

600. *Mr. W. Brown.*] Do you not view the introduction of the coinage as a wedge to introduce the weights and measures; that we might possibly accomplish one at present, where we should have a difficulty in accomplishing the two together?—It is difficult to say which should come first, if they are not to be taken simultaneously. I should incline to the opinion that the decimalisation of the weights and measures would be a step towards that of the coinage.

601. Are you aware that carpenters have been in the practice of decimalising the foot measure?—Engineers and contractors, I believe, use the decimal divisions of the foot now in their calculations; but I am not conversant with that line of business.

602. Would it not be a great saving of labour, in fact, would it not be a labour-saving machine, if the coinage were decimalised, and the weights and measures were decimalised, requiring much less labour and fewer hands to perform the same operations, doing it also with greater accuracy?—I should say that, the decimal system being once introduced, the rules of “Compound Arithmetic,” “Reduction,” and “Practice,” would no longer require to be taught in schools. The relief thus afforded both to teacher and scholar would be immense. The four essential rules of arithmetic would be better acquired and the drudgery spared, and the time saved for the acquisition of real knowledge would tell upon the education of every individual in every class of society. Even the “Ready Reckoner” would be dispensed with, or its place supplied by a general multiplication table of comparatively small extent, and possibly a table of logarithms might occasionally be seen where now such a thing is never dreamt of. All statistical, revenue, and general commercial computations would be facilitated, and the acquisition of clear views of the mutual relations of prices, imports and exports, duties, taxes, &c., very greatly so, by disencumbering the elements of computation of the infinite complexity of denominations under which they are now presented. The introduction of the decimal system would

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get rid also of the whole of that complexity which consists in what we call rule of three, sums of complicated denominations. In these calculations an immensity of labour would be saved, and a great deal of clerkship in the adding up of columns; and the quantities of mistakes that arise with those who are not from their youth up accustomed to that work, is very great.

603. Mr. *J. B. Smith*.] Do you think, if it were possible to attain such an object, that it would be desirable to adopt a universal system of weights and measures with civilised countries?—There can be no doubt of its desirability, but I doubt its practicability.

604. Why do you doubt the practicability of it?—Upon nearly the same principle that I should do the introduction of a duodecimal arithmetic, or I might almost say a universal language; the disinclination of nations to disencumber themselves of their old notions would raise an insuperable difficulty.

605. Are you aware that many countries in Europe have adopted the French system of weights and measures?—It is largely adopted, but chiefly in countries which have been at one time or other under French domination.

606. If there were no insuperable difficulties to introducing that system into those countries, might it not be as easily introduced into other countries?—There would be a great difficulty in agreeing upon a principle.

607. Do you see any objection to the adoption of the French principle?—No other objection than the difficulty of laying aside old habits and notions with the mass of the people.

608. You consider the French system a good one?—I do.

609. Might we not adopt their system without adopting their names?—I think the French system a good one, because it is thoroughly decimal.

610. Do you think it would be an object worth striving for, to obtain in a great country like this a universal system of weights and measures?—I think it would be accompanied by so much difficulty that it would involve a great deal of what I should almost call hopeless labour; I should not expect it to succeed.

611. *Chairman*.] Are there any objections to having a gold coin of less denomination than 10s.?—I will read a few remarks I have upon paper upon that point:—“There are several objections against it, and first of all its small size. It would be almost exactly that of a silver twopence; diameter, 0.525 in.; thickness, 0.033; weight, 30.818 gr. It would often be lost; everybody who had once lost one would hate it, especially the labouring classes, whom its loss would seriously injure. 2. It would not ring, and its small weight would require a nice hand and delicate scales. Two, or at the very outside, three-tenths of a grain would throw it out of circulation. I do not suppose such a coin would ever be weighed, and therefore it would be at the mercy of sweaters and forgers. 3. Immense relative loss by wear and tear; I mean as compared to the sovereign, it would be a most wasteful coin. Two causes for this: 1st. The greater ratio of surface to solid content. 2nd. The more rapid circulation; it would be always at work, in the purse or in the pocket; never at rest in the banker's reserve, or in the old stocking. The surface is to that of the sovereign as 1 : 2.673; the rapidity of circulation may safely be taken in the inverse ratio of the value, or as 4 : 1. This gives the annual individual abrasion to that of the individual sovereign, as 1.496 ($1\frac{1}{2}$) to 1, and as there are four times the number to make up the same value, the loss by abrasion, value for value, is as $4 \times 1\frac{1}{2}$, or 6 to 1. 4. If the lowest current weight is taken at $30\frac{1}{4}$ grains, a gold crown would go out of circulation when it had lost 0.318; the sovereign may lose 0.774; hence the relative duration of the two coins as legal tender may be calculated. The crown will be shorter lived in the proportion of 1 to 3.642. I have taken the limit of abrasion as wide as 0.318, but I perceive Mr. Hankey considers it would not be safe to allow more than 0.19, and this would make the longevity of a gold crown less than that of a sovereign in the ratio of 1 to 6.097; it would wear out of tender six times as fast as a sovereign. 5. Now I come to the expense of coining and maintaining in circulation this new coin. The expense of coinage will be much more than four times that of the same value in sovereigns, owing to breakage of dies and nicer limits of remedy weights. It will occupy more than four times the time; so that whenever it is an object to deliver gold rapidly to the Bank that object will be defeated; moreover, it will have to be renewed more than six times as often; so that the expense of coining and maintenance will be (value for value) more than 24 times that of sovereigns, and this besides the loss by wear and actual loss.

612. Mr.

612. Are you aware that the gold dollar circulates in the United States?—They are gold dollars.

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613. Are they in general circulation?—I am not able to say the amount of circulation.

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614. When you come to coins less than a sovereign, the expense of coinage is increased, and also the relative wear and tear?—It is; and that in a high ratio, in proportion to the small value of the coin, by the fact of its being constantly in use.

615. Do you see any advantages in issuing gold coins below the sovereign as tokens?—That would involve a total change in our whole monetary system. In the case of silver coinage, the Government supplies the material, and bears the loss of wear and tear; but not so in gold.

616. If it became a token, it would cease to be exported; would there be any advantage in that respect?—It would only cease to be exported by being issued at a lower and nominal value.

617. If it were issued in the same way as silver, it would be issued with more alloy, or below its intrinsic value?—It would be so.

618. Do you see any advantage in it?—There would be a great disadvantage in it, I think.

619. Mr. J. Ball.] The sovereigns and half sovereigns are coined with rough edges; do you think it would be an advantage to coin them with smooth edges?—The milling of the edge is considered a great security against counterfeit. I find it is regarded as one of the best safeguards of the coin, as a counterfeit is more certainly detected by a defective milling in the edge than by any other indication.

620. Is there not a great loss by abrasion?—No doubt; and that might be obviated to a certain extent by rounding the teeth of the edges.

621. Would there be an equal protection against forgery?—In a counterfeit coin, the milling does not meet, as you can generally see one place where it over-laps.

622. You would prefer, on the whole, retaining the present plan of milled edges in preference to smooth ones?—I think the balance is in favour of the milled edges.

623. Chairman.] When the old coin is brought back to the Mint, the last holder is to undergo the loss, whatever it may be?—The last holder undergoes the loss, undoubtedly.

624. Do you consider that just?—I think the loss should fall upon the holder. The loss falls upon every person in the exact proportion to the amount of his transactions; and it may be considered as a trifling per-centage (say one 5,000th or one 6,000th) of his gold coin transactions which he pays for the convenience of using a gold circulation, and which he may avoid by using his scales, if he thinks it worth his while. I assimilate it to a turnpike toll, which every man pays in the exact proportion to his wear and tear of the road. Nobody thinks it unjust to pay for the wear and tear of his clothes or his furniture. This is because he himself personally consumes them. But besides his personal consumption of the particular coin on which he bears the loss, he has had the using of coins on which others have to bear it. It is a joint consumption. It has been argued that in France the loss is borne by the Government, and that it is the business of the Government to prevent frauds. But in France a charge is made for coinage. In France, too, the roads are maintained by the Government toll free, and many things done which we trust to private enterprise. And if it be the business of Government to prevent fraud, *a fortiori*, it is its business to prevent crime. But nobody contends that the government ought to bear the loss on counterfeits; and counterfeiting and fraudulent abrasion differ only in degree.

625. Mr. W. Brown.] You consider that the public-house keeper, or draper, or others in the habit of taking sovereigns, calculate upon a certain loss by light sovereigns occasionally, and are compensated for that in the price they receive for their commodities?—Yes, exactly so; every one who is engaged upon a large traffic on the roads pays a large amount annually in tolls, but he receives it back again in the profit on his transactions.

626. Mr. J. Ball.] Does it appear to you that, in a country where the bulk
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of the coinage is gold, we can safely adopt any other course than that adopted here?—You must limit the abrasion, or otherwise the sweating might go on to any extent.

627. Do you anticipate that the French Government, now that it is adopting gold so largely, can abstain from following our example?—They charge a percentage on the coining.

628. They assume a relative value of gold and silver which is not the true one?—The relative value is constantly fluctuating. They assume $15\frac{1}{2}$ to 1.

629. *Chairman.*] What do you consider the wear and tear of the gold coinage?—You may take it to be that $2\frac{1}{10}$ ths of the sovereigns presented at the Bank go out of circulation; very nearly 3 per cent. of the whole circulation goes out annually. From the year 1844 up to the year 1850, the per-centage of coins that went out of circulation was $2\frac{1}{10}$ ths, $2\frac{1}{10}$ ths, $2\frac{1}{10}$ ths, $2\frac{1}{10}$ ths, $2\frac{1}{10}$ ths, $2\frac{1}{10}$ ths, $3\frac{1}{10}$ ths.

630. When is the gold coin withdrawn from circulation?—When it is ever so little below the current weight.

631. *Mr. Kinnaird.*] Do you not consider that a very large per-centage?—It is perhaps more than might be expected, but the wear and tear is considerable.

632. Do you consider that it is a *bonâ fide* wear and tear?—It is impossible to say. We know that fraudulent practices do exist, and therefore it is conceivable that it may not be all fair wear and tear; indeed it is natural to suppose that some portion of it may be abraded. But we can form no opinion of the extent to which that would go.

633. *Mr. J. B. Smith.*] Upon what principle is that three per cent. calculated?—I find, upon a return that I have been favoured with, of the number of sovereigns cut during the years as compared with the total number of sovereigns tendered and presented at the Bank, the average being from nine to 12 millions, that the former is between 200,000*l.* and 300,000*l.* per annum.

634. The per-centage is not upon the whole circulation of the country, is it?—It is assumed that so large a quantity as 10 or 12 millions is a fair criterion of the whole circulation.

635. Supposing the country bore that, what would be the loss to the public?—The quantity which will suffice to throw a sovereign out of circulation is $\frac{1}{1000}$ th parts of a grain.

636. Are you able to state the loss in money upon the number of sovereigns that have been short in weight during the year?—It may be easily calculated; you have a circulation of 35 millions, $\frac{1}{1000}$ ths per cent. upon that number go out of circulation annually, and you have 257 thousandth parts of a grain of gold lost upon each of those, from which the result may be easily obtained.

637. *Mr. J. Ball.*] Are not many of those sovereigns that are withdrawn reduced below the precise limit which would throw them out of circulation?—In all probability that must be so.

638. Is not the Bank of England the chief body which exercises this sort of police over light sovereigns?—No doubt.

639. Is it right to assume that all the coinage is as faulty as that which goes through the Bank of England?—It is in a constant process of purification.

640. Only one-third of the gold coinage is supposed to pass through the Bank in a year?—From the calculation to which I have referred, that would be so.

641. You think the loss affects the whole gold coinage?—It seems reasonable to suppose so.

642. And the accidental holder who pays the light sovereign into the Bank suffers the loss?—What their system is in that respect I do not know.

643. *Chairman.*] Supposing a decimal system to be adopted, has it occurred to you that there might be considerable difficulty in adjusting certain fixed payments directed under Act of Parliament; for instance, the penny postage, and the tolls of bridges and ferries?—In the case of the penny postage there must be a loss of four per cent. upon the stamps, but it does not follow that there must be a loss of four per cent. on the revenue. If we were sure that the 1*d.* was the lowest possible postage that would give the maximum revenue, that the maximum revenue would be threatened by going lower in the scale, it would be

be legitimate to suppose that a diminution in the postage would also diminish the revenue; but it does not appear that the lowest point is yet attained.

644. You mean that the payment must be 4 mills instead of 5?—An increase of 25 per cent. would be a violent proceeding.

645. You would not recommend that?—I should not like it myself.

646. With regard to tolls enjoyed by private individuals under Act of Parliament, does any way suggest itself to you in which that matter could be adjusted?—I have hardly considered that sufficiently. I have no doubt that means of adjustment might be found as to that, and in a variety of other cases. In the case of the Post-office, we are not at all sure that a loss would be sustained by the revenue; if it were so, the loss might be compensated in other points: for example, the payment of the income tax could no longer be collected at 7 *d.* in the pound; it would probably be collected at 3 per cent., and the Government would gain more than an equivalent for the diminution at the Post-office.

647. You think it would create great prejudice against the system of the 1 *d.* postage were it in any degree raised?—I do not think it would be liked.

648. As regards the tolls, would you recommend some arrangement consistent with the decimal system; would you not, for instance, recommend that the present coins should be kept in circulation, to pay for those tolls that are now usually demanded?—I by no means recommend that the present 1 *d.* should be retained in circulation under the name of the 1 *d.* for any insignificant purpose of that kind; it would, I think, defeat the whole system. I would contend with the difficulty, as it arose, and in the best manner in which it could be done.

649. Mr. W. Brown.] Would you object to allow the toll-keeper to take five mills for a 1 *d.* toll for the first two or three years, on condition that he took four mills for the remainder of the term, so that by a calculation he should neither gain nor lose?—So far as I have thought of that suggestion, it appears to be practicable. I do not see any objection to it.

650. Mr. J. B. Smith.] Might not an alteration of the measures, and an adoption of the decimal system of measures, enable you to adjust the tolls to the new decimal coinage, by altering the miles?—That is another possible way of meeting the difficulty.

651. You could not decide upon that until you had adopted some system of decimal measures?—That would not meet the case of the ferry.

652. So far as regards mileage by railway, an alteration in the decimal measure might enable you to adopt the the decimal coinage to meet something like the present charge?—With regard to the railway mileage, it does not appear to me that there is any difficulty at all.

653. Mr. J. Ball.] Is it not your opinion that the adoption of the decimal system of coinage in England might facilitate hereafter the making of the coins of other countries, which are also on the decimal system, interchangeable?—It would have a tendency in that direction.

654. Provided that such countries thought proper to adopt the same standard of value, viz. gold, or that we thought proper to alter our standard of value, and that a common standard of fineness of the precious metals were agreed upon, would it, in your opinion, become possible to permit the coinage of each country to circulate as legal tender? My question applies to the circulability of foreign coins, not equal in value to our own, but of the same fineness, and bearing some simple proportion to the value of our common coins?—The objection to that would be, of course, the great variety of values you would have circulating as a tender in the same country.

655. The gold coinage of France approaches very nearly to the ratio of four to five, does it not?—At the present rate of exchange it is very nearly that; the difference being something under one per cent.

656. What is the proportion of fine gold in the standard coinage of England?—Eleven-twelfths.

657. What is the proportion used in France?—Nine-tenths.

658. And what is it in America?—Nine-tenths.

659. Have you considered whether the present proportion adopted in England presents any peculiar advantages?—In the presence of the French system, and generally of the system of 9-10ths, it presents a disadvantage, because our coin, being finer, is useful to melt into foreign coin, with the addition of alloy, without the necessity of the addition of gold.

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660. Does it not appear to you desirable that the alloy should be as hard as possible, without materially debasing the gold?—No doubt it is desirable.

661. Have you considered whether an alloy, depending upon the proportion of the atomic weights of gold and copper, might not present advantages which might induce other countries to adopt it as well as ourselves?—There have been no very consecutive series of experiments upon that point, but what have been made go to show that our system of 1-12th gives upon the whole the greatest degree of hardness; that is admitted by the French while adopting their system of 9-10th. It is stated that that comes so near to the system which gives the greatest hardness, that the difference in point of hardness is inappreciable, and it is considered as a recognised fact that $\frac{11}{12}$ is the hardest composition. An alloy of part silver and part copper is regarded as somewhat better than copper alone.

662. No complete experiments have been made on alloys containing the precise proportions of the atomic weights of gold and copper?—They come very near.

663. Do not the experiments of Lord Rosse tend to show that there is a remarkable difference when you have the precise proportion of atomic weights?—In gold and copper the changes are not so remarkable; and I am not aware of any experiments that would lead me to suppose that the exact atomic proportions would produce any change whatever; the atom of gold may be taken as 122.80, that of copper 39.56; those would give you for 2 atoms of gold, and one atom of copper, .8613 as the decimal expressing the fineness, which is lower than could be conveniently adopted as a standard; the atom of one gold and one copper would give .7563, two of copper and one gold, .6082. There is a composition called red gold, which is nearly five atoms of gold and three atoms of copper; its fineness would be .8381: there is also a mixture about of four parts gold, one copper, and one silver, which, I believe, is used as red gold in jewellery, but I am not aware of any advantages that it has in point of hardness; it is simply the colour that is spoken of.

664. In point of fact, there is no practical difficulty affecting the value of the coin attending a change in the standard of fineness?—The value of copper is not included in a sovereign; the change in the total weight would be about $2\frac{1}{4}$ grains, if you adopt the French standard; it would be inappreciable under any circumstances; it would not be perceived as increasing the bulk of the coin in any sensible proportion.

665. To what do you attribute the fact that there is a difference in the colour of the gold circulating in this country?—The yellow coins contain silver, and the others contain copper.

666. That is not intentional in the Mint, is it?—By no means; it would be desirable to avoid it.

667. Is it found very difficult to extract the silver from the gold that is in circulation?—It is a recognised process and a profitable process; and it is done very largely.

668. Is that done by the Mint previous to permitting the gold to be coined?—It is not adopted at present; we could not coin the quantity of gold we have to coin in the time; the time occupied in extracting the silver would be greater than could be bestowed upon it.

669. Does the existence of silver in the coinage, of this and other countries, create a practical difficulty in testing the fineness of the gold?—There is no practical difficulty in testing the fineness of the gold; it is done to an extraordinary precision, and very readily.

670. If the French government should think proper to alter, by a very slight amount, the assumed relative value of gold and silver, so as to bring it nearer to the commercial relation between those two metals, the French napoleon might be brought to be precisely 4-5ths of an English sovereign. The French napoleon being defined at 20 francs, and gold being taken at $15\frac{1}{4}$ times the value of silver, if the French fix upon $15\frac{1}{11}$ ths as the relative proportion, would not a napoleon of 20 francs then be equal to 4-5ths of the English sovereign?—If it were once adjusted so it would not remain so.

671. Is it on that account that the French Government assume a fixed relation between gold and silver, although that in point of fact cannot exist?—The French system used to be that of a silver tender; they now allow gold and silver to

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o be a legal tender; and the consequence is, that so long as the relative value of gold and silver remains as it is, neither of them will powerfully tend to throw the other out of circulation; but in case of any change in the relative value of gold and silver, one of them must go out.

672. Has not the substitution of gold for silver in the coinage of France and America mainly contributed to prevent any considerable alteration in the relative value of the two metals, in spite of the large influx of gold?—The silver circulation of France is enormous, and the introduction of a great quantity of gold, as the more convenient metal, must of necessity displace silver; but as to how far that has altered the relative value of gold and silver will depend upon a great many other circumstances, and, among others, the supply of silver from the Mexican mines, and other sources.

673. For the purpose of permitting the French gold to circulate in England at the relative value of four sovereigns to five napoleons, would it not be necessary that the two countries should agree as to a common rule to be adopted with regard to the limit at which a coin should go out of circulation for lightness of weight?—It is quite necessary that that should be the case, otherwise their light napoleons might come over here for circulation.

674. You think that, upon other grounds, the French Government will probably be tempted to fix a very narrow limit for the debasing of weight of gold?—I cannot of course say what the French Government might be willing to do in any case of the kind.

675. Are you aware whether English gold coin is to any considerable extent exported in ordinary years?—It is very difficult to obtain any exact knowledge of the quantity of gold exported. There is a certain declaration of gold at the Custom-house; but as it is not necessary to declare the quantity that goes abroad, a vast deal of gold is exported that we know nothing of.

676. Would the adoption of a common standard of fineness, by an international arrangement to make coin interchangeable, tend very much to check speculation in the exchanges?—I should apprehend not. The exchanges depend upon the exports, and matters of commodity and commercial transactions, quite independent of the internal circulation of the country.

677. Although it is true that in general the rate of exchange for any long period must depend upon the balance of trade, is there not an oscillation created by the dealers in coin, which would be checked if the coin were interchangeable?—The intrinsic par of exchange, the theoretical par of exchange, is different from the practical par of exchange, which depends upon wear and tear of the coin. That enters as one element of uncertainty into all calculations of exchange.

678. With that common standard I suggested, that element of confusion in the exchange would be excluded?—If you were sure the rules would be adhered to. Supposing the French Bank adopted the same system as the English Bank, if they did that upon an established principle, and kept it up constantly, no doubt the coins in circulation would approach much more nearly than they do at present to their exact value; and therefore in the proportion that that was done, it would tend to diminish that element of uncertainty in the exchanges.

679. Do you not believe that if we altered our system, the loss would be very much heavier than it is now?—I have no doubt that the charging the loss upon the holder is one powerful means of keeping the coin at its legal weight. With reference to the question asked just now as to the quantity of gold exported, I have here a statement which may be found useful, so far as the returns from the Custom-house are concerned, of the quantity of gold exported from the year 1842 to the year 1852, and which, with the permission of the Committee, I will put in:—

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AN ACCOUNT of the Number of Ounces of BRITISH GOLD COIN Exported from the United Kingdom, in each Year, from 1842 to 1852.

Y E A R S.	British Gold Coin Exported from the United Kingdom.		
	Ounces.	£.	s. d.
1842 - - - - -	107,829	419,850	3 4
1843 - - - - -	564,509	2,198,056	18 4
1844 - - - - -	23,979	93,368	4 7
1845 - - - - -	11,728	45,665	18 -
1846 - - - - -	99,527	387,533	5 1
1847 - - - - -	1,005,651	3,915,753	11 7
1848 - - - - -	227,577	886,127	18 10
1849 - - - - -	210,426	819,346	4 9
1850 - - - - -	229,431	893,346	19 1
1851 - - - - -	481,838	1,876,156	14 3
1852 - - - - -	590,767	2,300,299	- 1

680. What is at present the value of silver as exchanged for gold?—The last purchase on the part of the Mint was 5s. 1d. per ounce standard.

681. That is, standard silver and standard gold?—It refers to our legal standard of value, the pound sterling and its subdivisions, as used in the English market.

682. That is, the price of standard silver?—Yes.

683. I forgot to ask you what copper that standard silver has?—Three-fortieths; different from the gold.

684. Mr. J. B. Smith.] Would you think it expedient to allow any foreign coin to pass in this country as a legal tender?—I think the thing would be altogether objectionable. What might be done in the event of a general congress of nations, and an adoption of a totally new system, I cannot say; but at present, situated as we are, I think it would be an objectionable thing.

685. It would, nevertheless, be a great convenience, if we could all agree upon having coins containing the same amount of fineness?—The thing would be desirable in itself. All assimilations of that kind I hold to be desirable, the only question being as to the possibility of inducing the masses to adopt the improvement.

686. Is there not a great difficulty in some countries adopting gold and some silver as their standard?—That of course is a difficulty.

687. Mr. W. Brown.] You are probably aware that in other countries, although gold and silver may be the legal tender, if the exchange fluctuates very much you have to give a premium of one, two, three, and four per cent. to get coin from the brokers to collect it, in order to meet the difference in the exchange?—That has been the case in France in respect to gold.

688. Are you aware that, in America, silver has borne a premium of one, two, three, and four per cent.?—I was not aware of that fact.

689. Chairman.] Have you any general remarks to make upon the question of the decimal coinage?—Nothing occurs to me at present.

Martis, 31^o die Maii, 1853.

MEMBERS PRESENT.

Mr. W. Brown.
Mr. J. B. Smith.
Mr. Hamilton.
Lord Stanley.

Sir William Clay.
Mr. Kinnaird.
Mr. Moody.
Mr. Dunlop.

WILLIAM BROWN, Esq., IN THE CHAIR.

Lieut.-General Sir *Charles Wm. Pasley*, K. C. B., called in ; and further
Examined.

Lieut.-General
Sir *C. W. Pasley*,
K. C. B.

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690. *Chairman.*] WHEN you were here on the last occasion, we asked you whether any, and what, inconveniences would arise, in the event of our coinage being changed, in the payment of soldiers ; you said you thought none would arise, but that you would look into it ; will you have the goodness to tell us what has been the result of your inquiry ?—Soldiers have always been paid in the currency of the country in which they were making war or in which they were quartered. In Spain, in Portugal, and with the army of occupation in France, and in short in every country in which they made war or were quartered, they were always paid in the currency of the country, which never agreed with the sterling coin, and yet no difficulty was experienced.

691. With whom was the arrangement of the sum of money to be paid ?—With the Government, which pays soldiers in the silver currency of the country, at its full value in sterling money. At Gibraltar the payment is by the dollar, which is divided into 12 reals and 192 quartos, one real being equal to 16 quartos ; the dollar being always paid at 4*s.* 2*d.* by order of the British Government. It is the same in all the British colonies, in which dollars are used, and if they are paid in American dollars, as in Canada, they bear the same value. The real at Gibraltar being the 12th part of the dollar, is equal to 4*d.* and 1-6th of 1*d.* Hence it comes exactly under the same difficulty as would be experienced if the decimal coinage were introduced in England, and yet no practical difficulty has been felt in paying the troops at Gibraltar. The quarto is a small fraction more than a farthing, and yet no difficulty is found, though the troops are paid in dollars, reals, and quartos. In India the troops are paid in rupees ; each rupee is 2*s.* 0½*d.* ; the rupee is divided into 16 anas, and the ana is a fraction more than 1½*d.* ; the ana is divided into 12 pice, the pice is rather more than 1-8th of 1*d.* Therefore those coins ought to be much more troublesome than the decimal coinage would be in England, if established by law. In the payment of the troops, there is a clearance at the end of every month, in which the soldiers receive the full balance of their pay, but the full pay of the whole is drawn in advance every month, and therefore when the captains of companies and their pay-serjeants settle with the soldiers, by paying the balance due to them over and above their usually daily payments and their weekly mess-bills, there can only be the difference between one farthing and one of the proposed mils, that is to say, the 24th part of a farthing, and whether the soldier gains or loses that, is a matter of moonshine.

692. Is there anything else that occurs to you of which you would wish to inform the Committee ?—I beg to observe that, in my opinion, it will be necessary to have tables of sterling money and of the proposed decimal coinage, compared together, from a farthing to 2*s.* of the former, and from 1 mil to 10 cents, or 1 florin of the latter. By way of explanation, I beg to hand in the following table :

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Sir C. W. Pasley,
K. C. B.

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TABLE of STERLING MONEY and of the proposed DECIMAL COINAGE compared, from One Farthing to Two Shillings of the former, and from One Mil to Ten Cents, or One Florin, of the latter.

Sum in Sterling Money.	Value in Decimal Coinage.	Sum in Sterling Money.	Value in Decimal Coinage.	Sum in Sterling Money.	Value in Decimal Coinage.	Sum in Sterling Money.	Value in Decimal Coinage.
<i>D. F.</i>	<i>L. F. C. M.</i>	<i>D. F.</i>	<i>L. F. C. M.</i>	<i>S. D. F.</i>	<i>L. F. C. M.</i>	<i>S. D. F.</i>	<i>L. F. C. M.</i>
0 1	0-001	6 1	0-026	1 0 1	0-051	1 6 1	0-076
0 2	0-002	6 2	0-027	1 0 2	0-052	1 6 2	0-077
0 3	0-003	6 3	0-028	1 0 3	0-053	1 6 3	0-078
1 0	0-004	7 0	0-029	1 1 0	0-054	1 7 0	0-079
1 1	0-005	7 1	0-030	1 1 1	0-055	1 7 1	0-080
1 2	0-006	7 2	0-031	1 1 2	0-056	1 7 2	0-081
1 3	0-007	7 3	0-032	1 1 3	0-057	1 7 3	0-082
2 0	0-008	8 0	0-033	1 2 0	0-058	1 8 0	0-083
2 1	0-009	8 1	0-034	1 2 1	0-059	1 8 1	0-084
2 2	0-010	8 2	0-035	1 2 2	0-060	1 8 2	0-085
2 3	0-011	8 3	0-036	1 2 3	0-061	1 8 3	0-086
3 0	0-012	9 0	0-037	1 3 0	0-062	1 9 0	0-087
3 1	0-014	9 1	0-039	1 3 1	0-064	1 9 1	0-089
3 2	0-015	9 2	0-040	1 3 2	0-065	1 9 2	0-090
3 3	0-016	9 3	0-041	1 3 3	0-066	1 9 3	0-091
4 0	0-017	10 0	0-042	1 4 0	0-067	1 10 0	0-092
4 1	0-018	10 1	0-043	1 4 1	0-068	1 10 1	0-093
4 2	0-019	10 2	0-044	1 4 2	0-069	1 10 2	0-094
4 3	0-020	10 3	0-045	1 4 3	0-070	1 10 3	0-095
5 0	0-021	11 0	0-046	1 5 0	0-071	1 11 0	0-096
5 1	0-022	11 1	0-047	1 5 1	0-072	1 11 1	0-097
5 2	0-023	11 2	0-048	1 5 2	0-073	1 11 2	0-098
5 3	0-024	11 3	0-049	1 5 3	0-074	1 11 3	0-099
6 0	0-025	12 0	0-050	1 6 0	0-075	2 0 0	0-100

I have not carried the table higher than 1 florin, but for general use it would be necessary to have tables of that sort carried up to as far as 1 *l.* sterling.

693. Parties would soon find that it was necessary to make use of the tables, and booksellers, finding that there was a demand for them, would furnish them?—Yes.

694. We will suppose people coming over from France, and having a sum to pay at the Custom-house, could their coin be reduced as nearly as possible, by a table of that sort, to decimal money?—When it is established, it can make no difference whatever beyond the 24th part of a farthing in the total amount of the bill.

695. Have you anything further to state to us?—In regard to the coinage, I should think that the new copper coinage should consist of a 1-mil piece, a 2-mil piece, a 3-mil piece, and a 4-mil piece; and that the new silver coinage should consist of a 1-cent piece, a 2-cent piece, a 3-cent piece, a 5-cent piece, which would correspond with our present shilling, and a 1-florin piece. I think those are all the coins we ought to issue. The cent piece will be very near to the smallest American silver coin and the smallest French silver coin, and between this, as well as the 2-cent piece and the 3-cent piece, there will be a marked distinction in size, so that no mistake can take place, and I think they will be very convenient coins.

696. Lord *Stanley*.] Of what metal do you propose that the cent piece should be composed?—Of silver. It will be very nearly as large as the threepenny-pieces now in use.

697. *Chairman*.] Would you have the coins marked with the value?—Yes; all the copper coins.

698. Would you not also mark upon the silver coins the number of mils?—Yes; 1 cent or 10 mils, 2 cents or 20 mils, 3 cents or 30 mils, 5 cents or 50 mils, but not the florins, upon which I would mark 10 cents or 1 florin.

699. Lord *Stanley*.] Would you carry that on to the highest denomination, and mark the 1 *l.* sterling 1,000 mils?—That is not necessary, because the only denominations that will be changed in accounts are shillings, pence and farthings, into florins, cents and mils.

700. I understand you to say that you do not think it important that every coin, without exception, should bear upon it its value in mils?—I do not see the necessity of it; the cents only, if under one florin, ought to have upon them their value in mils.

Mr.

Mr. *Augustus De Morgan*, called in; and Examined.

701. *Chairman.*] YOU are Professor of Mathematics in University College?— Mr. *A. De Morgan*.
I am.

702. We are aware that you have paid much attention to the subject of decimal coins, and decimal weights and measures; have the goodness to state to the Committee what you consider to be the advantage of abandoning the present system, and adopting a decimal system?—I consider there would be a threefold advantage. First in actual business, next in education, and next in the preparation for a decimal system altogether. The advantage in business is the actual saving of trouble in calculation, which would be a very material advantage, and would be, in fact, the great advantage. I might give some details of the manner in which calculations would be more easy; but I will merely mention one thing: a common rule for dividing one sum of money by another never appears in our books of arithmetic at all under the name of division, for instance, how many times does 16 *l.* 17 *s.* 2½ *d.* contain 13 *s.* 7½ *d.* Such a question as that, obviously a question of division, is referred to another branch of arithmetic by the difficulties of our coinage, and if ever such a thing occur, it is manufactured into a question of the Rule of Three.

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703. Can you form any opinion of the per-centage of labour that would be saved?—Of the per-centage of labour in calculation saved, I can form no very adequate idea; but I believe that in the more complicated parts of ordinary business calculations considerably more than half the labour would be saved, and in many questions more than four-fifths of the labour.

704. You consider that, the adoption of the decimal coinage instead of our present mode of keeping accounts, would be a very important labour-saving machine to the country?—I am certain of it. I will go on, with the permission of the Committee, with what I was saying on the question of business. I spoke of the trouble that would be saved in what actually is done, and must be done, but I did not speak of what might be done, but is not, in consequence of the complication of our present system. In the first place, the money which changes hands is not that which would change hands if we had a more simple system, and I will take as an instance the income-tax. It must have been the idea in the mind of the Minister that it should be three per cent., and the nearest calculation in round numbers to that is 7 *d.* in the pound; so that the Government abandoned about 30,000 *l.* in every million of taxes, by taking 7 *d.* in the pound instead of taking three per cent. It may be stated in this way, that the Government abandoned income-tax on the income-tax; that is, they abandoned 7 *d.* in the pound on what they were to receive. Another case is this: every one knows that discount on a bill that has some time to run is not the interest on the present value until the time it becomes due, but owing to the difficulty of calculating the discount, it has gradually become charged as interest on all small bills with no long time to run; for instance, a bill for 100 *l.* due a year hence at five per cent., would be discounted at 95 *l.*, instead of 95 *l.* 4 *s.* 9 *d.*; that is a difference of 4 *s.* 9 *d.*, which would not be submitted to by an individual in an individual case, but the action of our complicated system on the general public, and on the general system of business, has been to cause what is really discount to be abandoned in favour of what should be called interest.

705. I believe that engineers, builders and contractors, who have large and complicated calculations to make, almost always use decimals instead of pounds, shillings and pence?—I know that the engineers use decimals of a foot on the levelling staves. I know also that the Bank of England has adopted the decimals of an ounce as to bullion; and that actuaries have always used decimals of money, never using the shillings and pence.

706. In business transactions, what saving of figures would there be by this simpler mode of keeping accounts?—The mere keeping of accounts consists in writing down figures and adding them up; and it is obvious that, although we say we have three columns, we really have five, because the shillings want two columns, and the pence require two columns to meet the case of 10 *d.* or 11 *d.*, and then there is the column, so called, of farthings, which requires the writing down of two figures. The new system would require strictly three columns of a single figure in each, and nothing beyond that.

707. How would you express 1 *l.* 19 *s.* 11½ *d.*?—That would be, as nearly as possible, £. 1.999.

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708. In point of fact, you use five figures instead of seven?—Four; there are not only seven used, but the line that separates the three and four, and some marks of separation between the shillings and pounds. In writing down 1*l.* 19*s.* 11 $\frac{3}{4}$ *d.* I have to make 10 marks.

709. Have you anything further to add as regards business?—I should say that there are one or two aids to business that have never been used in consequence of the complication of our system; for instance, the table of logarithms is never known in business. Now that, as a means of calculation or check, is a matter of great importance, and will no doubt be introduced in a few years, with a complete establishment of the decimal coinage. Let me notice one class of questions in particular, which is known in arithmetic as the arbitration of exchanges, the finding out what is the best way of transmitting money from one country to another, whether directly, or through a third country or through a third and fourth country. That is really a question of such complicated calculation that it is not done, I am sure, in a great many instances in which it ought to be done; and, in particular, it is not done with the rapidity which ought to be used. In a great many instances, when a post comes in from one country, and a post goes out to another country the same evening, it ought to be a matter of considerable consequence to a man of business to be able to state two or three questions of exchange. The arbitration of exchanges is a very complicated consideration with the present system. In 1802 a book was published by a gentleman of the name of Teschemacher, for the arbitration of exchanges by the use of logarithms. It did not mention the word logarithms, because that would have frightened the mercantile men. It did not come into use, because it was not properly introduced, and was sold at a very high price; and I only mention it as showing my own knowledge that a system of logarithms would be a very material aid in the question of the arbitration of exchanges. I will mention another instance, and that is the sliding rule which the carpenters and engineers use, which is the logarithmic rule, very easy to understand, and easy to apply to any decimal system. It is not impossible to apply a sliding rule of calculation to our system as it is, but though it is not impossible it is practically impossible; it is impracticable, as the difficulty of using it with pounds, shillings and pence, would be too great. Brokers, for instance, and persons who have to make calculations and adaptations very quickly to find out the proper price of one stock according to the price of another stock, might use the sliding rule to very great advantage. I will now come to the subject of education, in which I will first speak of the time I believe to be lost. I think that, taking all the schools in the country, commercial as well as classical, and considering in how many of them reading, writing and arithmetic form the great mass of what is taught, I am not putting it too high when I say that arithmetic forms the fifth part, in time, of all the primary education given in the country, that is, 20 per cent. of all the primary education. I think that is under the mark. I am sure I am putting the evils of the present system rather low, when I say that they cause one-fourth of that time to be uselessly employed, that is to say, 1-20th part of all the time spent in primary education in this country I consider to be thrown away by the present system of coinage, weights and measures.

710. That is one-fifth or the 20th part?—Yes.

711. What portion of the whole education?—Five per cent. of the whole time spent in primary education; by that I mean of the education before proceeding to college or into business. That great loss of time is the first disadvantage. The next is, that as soon as the student has mastered the great principle of decimal arithmetic, as soon as he has got through his primary rules of addition, subtraction, multiplication, and division, his attention is called off to another system, and not merely to another system, but to a complication of different systems. I say nothing about the complication of the different systems further than to give that hint, because we are now upon the coinage, and not upon the weights and measures. But by far the greater part of calculation upon concrete quantity is made upon the money; for one question of calculation that occurs in real business upon the divisions of the pound avoirdupois, or the divisions of the acre, there are twenty that occur upon money. And therefore, just when the student should begin to apply the principles of decimal calculation which are the basis of arithmetic, he is forced in a great measure to abandon them, and to proceed to another system, which creates confusion, causes him to forget what he has learnt, and makes the subsequent use of arithmetic much more difficult than is necessary.

712. What

712. What means would you adopt in order to introduce the decimal coinage into schools as soon as possible; what primary steps would you think it advisable for the Government to pursue?—I very much doubt whether it is necessary for the Government to take any particular pains, except in the Government schools, and in those matters to which the Government has to apply its national system of education. I think schools in general may be left to competition, to private writers, and to the feeling which every one will have of the necessity of preparing for the change. It will be borne in mind that this is not from the more easy to the more difficult, but from the more difficult to the more easy. I should say that some teachers (and I can speak for myself) always use decimal coinage in actual teaching, by teaching a shorter rule for transferring our common coinage into decimal coinage, working the question in that decimal coinage, and then transferring that back again to pounds, shillings and pence, when the answer is given. I never myself teach the actual coinage, except that I teach the head-rule for transferring it into decimals, which is very easy.

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713. Mr. Kinnaird.] Do you know of any very good book existing at present for introduction into schools?—Not that has particular reference to decimal coinage. There are some books of arithmetic that teach the short rule of conversion.

714. You know of none referring entirely to the decimal coinage?—I know of no book in English fashioned entirely upon decimal coinage.

715. Chairman.] What steps would you take to introduce the coinage; would you do it at once?—I do not think it will take much time. As to the modes of introduction, there is a question in my mind as to which of two plans should be taken, a gradual introduction, or an introduction at one step. If the new system be introduced gradually, the process would be, without saying a word about new coinage or the decimal system, merely to call in the half-crowns and issue the florins. When that is done, the process would be to coin a coin of $2\frac{1}{4}d.$, that is, of the present coinage, without any reference to decimal coinage, or to any alteration of our system. If a coin of $2\frac{1}{4}d.$ were brought into use, supposing that such a coin could be easily brought into use, of which I am no judge, with the same advantage as the $3d.$ and $4d.$, the first thing that would strike the people would be that five of those would make $1s.$ and $\frac{1}{4}d.$, and that 10 of them would make a florin and $1d.$ They would soon learn how to give and take change, because nothing is easier than to remember that five of the new coins make $1s. 0\frac{1}{4}d.$ People would soon come to the idea that this odd $\frac{1}{4}d.$ in the $1s.$, and odd $1d.$ in the florin, was a nuisance, and it might then be abolished as a nuisance, and the $1s.$ brought to the five new coins and the florins to the 10 new coins; and that would be the gradual way of introducing the system, never mentioning the decimal system, nor giving the people a notion of a change, until a proclamation should be issued to strike off the $\frac{1}{4}d.$ on the shilling and the $1d.$ on the florin. That would be a gradual introduction into legal use of the florin, cent, mil, or any other terms that might be chosen.

716. Are you aware of the gradual mode in which the currency was changed in the United States, and of Jefferson's sentiments on the subject?—I am not aware of it.

717. Look at the statements made by him which are here pointed out, and say whether you think that the new coins would gradually displace the old coinage, as Jefferson seems to think in that book?—In our case the old coinage would immediately become part and parcel of the new coinage; because we have no coin to abolish except the half-crown, and that not necessarily, but merely as a convenience.

718. Mr. J. B. Smith.] When you speak of a coin of the value of $2\frac{1}{4}d.$, do you mean of the present coinage, or do you mean $1\frac{1}{8}$ th part of a florin?—I mean $2\frac{1}{4}d.$ of our present coinage, so that five should be a legal tender for $1s. 0\frac{1}{4}d.$, and 10 a legal tender for a florin and $1d.$

719. Chairman.] Would you not apprehend some difficulty with that fraction of $1s.$?—I do; but that difficulty is precisely the difficulty of the decimal coinage which I want to introduce, in what I think would be a less frightful form; of course I see a difficulty, and it is precisely to bring on that difficulty that I propose a coin of $2\frac{1}{4}d.$, or five to $1s. 0\frac{1}{4}d.$

720. Assuming that the Government were to recall the $1s.$, retaining its value in a new coin, do you think that would answer?—I do not say that my mind is entirely made up upon these two plans, and I put them before the Committee as

Mr. A. De Morgan. matters which will no doubt receive attention. There will be a difficulty any way, and it will lie in that alteration of the 1*s.* from 48 farthings to 50 farthings; whether that difficulty can be best met by accustoming people first of all to a new coin, and an awkward coin, it being remembered that in that awkwardness they encounter the difficulty; whether the best system will be to let that awkwardness be felt first, is a question upon which my mind is not made up. I for a long time thought that the best plan would be the gradual plan, but I think the general feeling is against it; though, for myself, I still incline towards it.

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721. *Lord Stanley.*] Would not the new coin require to be called in again when a further adoption of the decimal system took place?—No; it would become the tenth part of the florin as soon as the proclamation issued which established the decimal system.

722. You propose that it should be a silver coin?—Yes.

723. You would alter the arbitrary value of that silver coin?—I should do so, as it would not be of the actual value; in fact, the silver coins have so little reference to their value, that there is no difficulty in that point of view.

724. *Mr. Kinnaird.*] Your observation about the 2½*d.* piece is rather with reference to the working classes than as to commercial transactions?—Certainly.

725. Do you not think that the holders of those would have a very just right to complain if we were to issue a coin quite recently with a positive view of mulcting them in the florin of 1*d.*, or in the shilling of ½*d.*?—You are already going to do that with the copper, for when the change is made by which 50 farthings become a legal tender for 1*s.*, that deduction is made, which I contemplate making with this 2½*d.* coin, the only difference being that it would exist in one bit, whereas it would otherwise be in several bits.

726. *Mr. J. B. Smith.*] When you change the system into the decimal system, the new coin would become 2*d.*?—It would become one-tenth part of a florin, or what is called the cent in this discussion.

727. The florin would be divided into 100 mils, and each cent into 10 mils?—This would be 10 mils.

728. *Chairman.*] Probably you would take the pound for your integer?—Yes; I consider that a matter of the utmost necessity. Arithmetically speaking, it does not matter at all. It would be perfectly easy, in the calculations of bankers and merchants, to start any day with a new name, for instance, to call a pound two eagles. To the banker's clerk or to the broker, the trouble would not be worth mentioning; but the pound is more than a mere matter of arithmetic. There is a great deal of political and moral association connected with it. Under the phrases "500*l.* a year," or "1,000*l.* a year," we think of states of society. To make a violent alteration would be such a nuisance and mischief as should only be encountered for some very great benefit, and I see no benefit at all in the change.

729. You would not make the 10*s.* the unit, and call it 1,000?—No; I would keep up the pound sterling, both for our own associations, and because it is so well known all over the world.

730. Another suggestion has been to keep the farthings, but to change the other coins?—That I think would give more trouble altogether than the other change; it would give a great deal of trouble in large commercial transactions.

731. Would it effect a complete change of the ideas of money?—Yes; it would alter the exchanges, that is, the names under which exchanges are expressed. It would give the commercial world a great deal of trouble, and I do not see that it would be compensated by any advantages. There was a proposal made, when this present silver coinage was introduced, I think in 1816, for a decimal coinage, that we should take the guinea at 252 pence, and convert that into 1,000 mils; that is to say, the 252 pence into 250 pence, which was advocated as the least violent change in the copper; but it found no acceptance, and of late years it has never been revived.

732. With respect to the names of the coins, what would you call them?—It is proposed to term them pounds, florins, cents and mils. To the pound and florin I have no objection; there never was a coin near the 2*s.* which had a name in England; and therefore for the 2*s.* coin we must either invent a name or adopt a name, and I think the word "florin" would do as well as any. But to the words "cent" and "mil," I have decided objection. It must be remembered that the change of the coinage must be viewed as a preparation for a complete decimal system. When that complete decimal system is introduced, we shall want

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want the words "cent" and "mil," together with the word "dime," to express the 10th, 100th, and 1,000th of any unit; for in a complete decimal system everything must have its 10ths, and 100ths, and 1,000ths. The words "tenths," "hundredths," and "thousandths," are difficult to pronounce, and moreover they should be monosyllables; the words "dime," "cent," and "mil," would do very well. If we take up the words "cent" and "mil" to signify coins, we abolish the etymological connexion with the word "dime," and we deprive ourselves of the power of having these general words to run over the whole system. More than that, if the words "dime," and "cent," and "mil," were introduced at last, as they will be, to denote the 10th, 100th, or 1,000th of any measure, the confusion that will take place on account of having the words "cent" and "mil" appropriated to coins will probably lead to a great deal of disagreement and litigation and fraud. The confusion, for instance, between the cent of a mile and cent of a pound would lead to misunderstanding of bargains, if the word "cent" were unalterably attached to the coin, so that it could not be easily transferred in thought. I can conceive a number of cases in which contracts would be misunderstood, and in which frauds could be practised, by the confusion that would attach to the use of words, as soon as they become moveable words, if they had been previously fixed words and attached to coins. It would be very easy to get other names.

733. What other names do you propose?—So long as they are monosyllables, it matters nothing, as to convenience; and antiquity should be considered a little, I think. I find that among the nations of German blood the very small money was anciently marked with a cross, and to this day in Germany there is the kreutzer. The farthing at the time of the Reformation was marked with a cross, and when James I. recoinced the farthing coinage, he marked the farthings with a cross, only crossing the sceptres of England and Scotland. I consider then that the term "cross" has something of a classical claim to be the name of some money of very low denomination, and we all know that the proverb "He has not a cross to bless himself with," meant that a man had not one of the smallest coins, for the cross was then on the farthing.

734. As those names are perfectly arbitrary, it would be very soon understood that the florin was the 10th part of a pound, and the cent the 10th part of a florin, and the dime the 10th part of a cent?—No doubt; but when we want a short term for 10ths, 100ths, or 1,000ths of anything, it is not so soon understood that we have transferred our names from the coin. The yard and the pound avoirdupois would each have its cent.

735. Lord *Stanley*.] Do you imagine that there is any practical confusion from the pound being at once a coin and a weight?—No doubt of it.

736. And that inconveniences arise?—I have no doubt that inconveniences do arise.

737. What have you to say of the pound sterling, the pound avoirdupois and the pound troy?—They lead to some amount of confusion in teaching arithmetic.

738. You know the pound troy and pound avoirdupois are both weights?—No doubt.

739. Do you imagine that any confusion exists between the pound sterling and the pound avoirdupois?—I think so, occasionally, in doing business, and occasionally in teaching.

740. *Chairman*.] Would it be a great advantage if we adopted the pound avoirdupois universally?—It would be some advantage, but not perhaps so much as is supposed; the pound troy is restricted to a special profession, and none but gold and silver smiths know anything about it.

741. Lord *Stanley*.] Do you see any objection to retaining the name "farthing," considering that the alteration is only 1-25th part?—I think it will be retained by the people, let the Legislature do what it may.

742. Mr. *Kinnaird*.] Would not that be a good reason for retaining it?—I would rather that the Act of Parliament gave the option.

743. You see no objection to keeping the farthing?—Though the Legislature should give it a new name to avoid confusion, my own opinion is, that the people will term it "farthing." I think they will not be driven out of the name of "farthing" or "shilling."

744. *Chairman*.] Is it desirable to abandon names which the community are familiar with?—It is desirable to give a new name to a new thing; that is not changing the name of anything.

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745. The habits of people being fixed, and their notions of the value of the 6 *d.* and the farthing being fixed, would not great difficulty be found in bringing them to fix the value of a new coin relatively to the old coin they are parting with?—They will know the name which the Legislature gives it, and if they find it convenient, they will use it. I think the Legislature ought to give the option. Then I would call the cent a groat; the term groat has not always meant 4 *d.* At one time there were groats of 3 *d.* Its general meaning has been some copper above 1 *d.* and below 6 *d.* Crosses, groats, and florins would do as well as mils, cents, and florins, and would, what in my opinion is a very great advantage, preserve the generic terms dime, cent, and mil, to stand for 10th, 100th, and 1,000th, when the full decimal system comes to be established.

746. Mr. Kinnaird.] Is there any other name you can suggest?—I know of no other name of antiquity. They might be called stars. I think it matters very little what monosyllables are used.

747. Chairman.] What number of coins do you think necessary?—I think the mil piece, the 2-mil piece, and the 4-mil piece are indispensable. We must have the correlatives of our farthing, halfpenny and penny. The 5-mil must come in as half the cent, as we cannot well avoid dividing the cent into two equal parts. The copper coins might be the 1-mil, 2-mil, 4-mil, and 5-mil pieces; and the silver coins the 1-cent, 2-cent, 4-cent, and 5-cent pieces, because it is desirable to preserve the relation of 10 as much as possible. If you have a 2-mil piece you should have a 2-cent piece, that being ten times as much, and the 5-cent piece would be the shilling unaltered. I of course include also the florin.

748. Would you have distinctly marked upon those coins the number of cents and mils?—I would have them marked in mils, or whatever other term you adopt, up to the florin at least.

749. Would you have the gold coin marked?—I do not know that it would much matter whether it were marked or not. I think the half-florin should be marked "one shilling" as well as "half-florin," and also "50 mils;" in all, three marks.

750. Mr. Kinnaird.] Would not the retention of the 4-mil piece, equivalent to the present penny, impede in the public mind the change towards the decimal system?—I think not. The great point of the decimal system is its use in respect of the money of account. That use must come downwards; the merchants and bankers will seize it immediately, and it will gradually come down to the lower tradespeople, who will gradually learn to keep their accounts in three columns besides the pounds. As to the coins which pass from hand to hand, we can no more be always reminded of the decimal system by all of them than we are always reminded of pounds, shillings, and pence, by all the present coins. I think that in the coins that pass from hand to hand, it is rather desirable that the lower orders of people should be reminded of their likeness to the old coins.

751. Chairman.] Will there be any difficulty where articles are sold for such a coin as 1 *d.*, or will the 4 per cent. be abandoned by the seller?—The competition amongst tradesmen will soon regulate the quantity sold by the money paid for it.

752. Without any injury to buyers?—I think so.

753. One difficulty that strikes us is, the number of Acts of Parliament fixing tolls at $\frac{1}{2}$ *d.* and 1 *d.*?—I think that matter might be very easily arranged. In the first place, a great many toll-keepers will give up the 4 per cent., by which they will gain popularity and increased custom; but, as of course no Act of Parliament must oblige them to give up the 4 per cent., the matter may be easily managed by allowing them an additional farthing for a certain term of the lease, and I have prepared a Paper which will show how easily that may be done. When I say "easily," I do not of course mean that such a measure will pass without annoyance. People will not like to pay five farthings instead of four at the toll-bar. But speaking of it as a legislative enactment, I think the change might be made with very great facility, and would easily be understood. I will put in the paper I have prepared.

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RULE for the Determination of the Term during which a Toll should be, in new Farthings, One more than now in old ones, in order to compensate the Owner of the Tolls for the reduction of the Farthing to the 1,000th of a pound.

[Take from a common Table of Annuities, at the rate of interest prescribed, the years' purchase of the term which the tolls have to run. Take as many 24ths of this as there are old farthings in the toll. This is the purchase of the term required. Find it, or the next underneath, in the table; the number of years in the term is then found. For the fraction of a year, multiply the overplus by the amount of one pound at the end of one year more (or divide by the corresponding present value), and allow a week for every 100ths in the answer.]

EXAMPLE.

Term 30 years.—Toll, One Penny.—Rate, 4 per Cent.

30 years' annuity	-	-	-	-	17.292	years' purchase.
$\frac{4}{24}$ ths or $\frac{1}{6}$ th of this	-	-	-	-	2.882	purchase of the term.
In table, purchase of three years	-	-	-	-	2.775	
Overplus	-	-	-	-	.107	
Amount of £.1 in four years	-	-	-	-	1.170	
					.107	
					8190	
					1170	
					.125190	

Or, $\frac{1}{100}$ ths more than six times; say seven weeks.

Answer.—Three years and seven weeks.

In this rule the toll-owner has an advantage on every point on which a question can be raised. First. It is presumed that he has no opportunity of investing money till the end of the year in which it is received. Secondly. He is allowed a week for every 50th of a year in the broken year, and a week for any fraction of a 50th over.

When the Toll is in perpetuity the terms are as follows, at 4 per cent.

[N.B.—The lower the rate of interest taken, the better for the toll-owner.]

TOLL.		Term for which the Increased Allowance is to be made.		TOLL.		Term for which the Increased Allowance is to be made.	
Pence.		Years.	Weeks.	Pence.		Years.	Weeks.
$\frac{1}{4}$	-	1	5	$3\frac{1}{4}$	-	19	45
$\frac{1}{2}$	-	2	12	$3\frac{1}{2}$	-	22	17
$\frac{3}{4}$	-	3	21	$3\frac{3}{4}$	-	25	1
1	-	4	33	4	-	28	1
$1\frac{1}{4}$	-	5	48	$4\frac{1}{4}$	-	31	22
$1\frac{1}{2}$	-	7	17	$4\frac{1}{2}$	-	35	18
$1\frac{3}{4}$	-	8	40	$4\frac{3}{4}$	-	40	0
2	-	10	18	5	-	45	35
$2\frac{1}{4}$	-	11	50	$5\frac{1}{4}$	-	53	1
$2\frac{1}{2}$	-	13	38	$5\frac{1}{2}$	-	63	18
$2\frac{3}{4}$	-	15	22	$5\frac{3}{4}$	-	81	2
3	-	17	34	6	-	-	Perpetual.

Where the toll is above an exact number of sixpences or shillings, only the excess is to be taken. Thus a toll of 1 s. 4 d. has the allowance made on the 4 d. only, since there will be a 0.66.

Mr. A. De Morgan. coin exactly equal to one shilling. Accordingly, the new toll of 50 + 17, or 67 new farthings or mills will be due for 28 years one week.

31 May 1853. And a table might easily be arranged which would show a toll to any number of farthings, under 6 *d.*, for any number of years, as far as it is worth while to carry it.

754. So that toll-keepers would be neither gainers nor losers?—If that system were adopted, the toll-keeper would be rather a gainer than a loser.

754.* Suppose he were to take 5 mills for a given period to produce him 100 *l.*, that, invested in an annuity, would produce 4 per cent. for ever, and then he could afford to take 4 mills?—He might take an additional mil for the time marked out, which additional mil would be equivalent to the alteration of 4 per cent. in the copper for ever.

755. Do you apprehend that there would be any great difficulty with the humbler classes in falling into this system, provided that they found they were to receive 25 farthings for 6 *d.* instead of 24?—I do not think there would be any very great difficulty.

756. You would be giving them what would be called five pence for 6 *d.*?—No; five coins with a new name; they would get into the habit of reducing every thing to farthings, which is just what we want. The rule would be, that as the mil is as near as possible to the farthing, the 6 *d.*, which is 24 farthings, would be 25 mils. They are much more accustomed to reckon in farthings than the class of people above them.

757. Do you think that we give the lower class sufficient credit for sagacity to find that out?—I do not think that sufficient credit is given to them by men of science. The English have always shown a greater aptitude for arithmetic than our neighbours the French. I can, from considerable examination of the works on arithmetic, running over the last three centuries, state that the English have generally more capacity for commercial arithmetic than their neighbours.

758. Mr. Kinnaird.] Are those works of modern date?—Works from the 16th century downwards.

759. Do you consider that equally applicable to modern times?—I think it is as applicable to our own as to any time. I think the English have seized the decimal notion better than their neighbours. In our country the reckoning has always been by a per-centage, but the French first expressed interest as *denier cinq*, *denier quinze*, &c., and that is a mode of reckoning which has never gained ground in England.

760. *Chairman.*] What do you think would be the gain in labour, upon the whole system of our accounts and transactions, balancing the gain against the inconvenience?—I am of opinion that considerably more than half the trouble of money calculations would be saved. An advantage connected with that would be, that the school arithmetic would make boys ready in business, which they are not now; for with their imperfect learning of the decimal system, and their halting between two systems, most men of business will tell you that boys do not come from school very well prepared in business arithmetic. I have heard of a banker who, when asked what a boy who was to enter his bank should do at school to prepare himself in arithmetic, answered, "For goodness sake let him do nothing, don't trouble yourself about him, and when he comes to us we will teach him what he has to do. If he can add up pounds, shillings, and pence, that is the only thing we can hope for from school-teaching."

761. Assuming that without any great difficulty on the part of the Government they could make their calculations for Custom-house duties in 100 lbs. instead of 112 lbs. weight, would not that facilitate very much the collection of the revenue?—It would facilitate very much the calculations connected with the revenue, and it would facilitate the means of people to ascertain that they were accurately done. At present persons who ought not to be obliged to rely on others are compelled to do so; and I suspect that a great many of the highest merchants of London are driven to a total reliance on their clerks in most matters passing through the Custom-house.

762. Mr. J. B. Smith.] Do you think it would be desirable to adopt a decimal system of weights and measures?—I think it would be desirable to complete the system; and I say that, because I am aware that it is the opinion of many men that the decimal system should only be introduced combined with a system of binary division. Although I admit that binary division is more easy, I think that the supposition that that binary division is always to last presumes an amount of ignorance that is not to last. I think that education within the next dozen years

will put people in a position to use a perfect decimal system, so as to avail themselves of all its advantages. *Mr. A. De Morgan.*

763. You would consider a system of decimal coinage very incomplete without the adoption of a system of decimal weights and measures?—It would be incomplete; not very incomplete, because a great majority of calculations in which concrete quantities are used relate to money; so that the decimal coinage would be a much larger proportion of a complete decimal system than any one would suppose. 31 May 1853.

764. Would you recommend the adoption of a decimal system of weights and measures simultaneously with the adoption of the decimal coinage?—Certainly not; I would recommend that the system should be learnt upon the coinage, and I should hope that in a few years the advantages resulting from the one would lead to an outcry on the part of the people for the adoption of the other.

765. You would adopt the system of decimal coinage first?—I certainly would, leaving the other for a future period.

766. Do you think it would be desirable, if it were possible to accomplish it, that an universal system of weights and measures should be adopted by the civilised countries of the world?—It would of course have its advantages, but I doubt whether they would balance in the different countries the disadvantages that would arise from an alteration in the great units of account; such as an alteration in the pound sterling, or the pound avoirdupois, or the yard, or the foot. Matters of business which take place between one country and another are generally managed by very few people, and those of the better order of arithmeticians. It would matter very little, if our pound avoirdupois were decimally divided, and the French kilogramme were decimally divided. There would be an advantage in a perfectly common system of weights and measures, but I very much doubt whether the convenience of the change as between the several countries would balance the internal inconvenience that would arise.

767. At present, when a merchant receives a price current of foreign commodities, he has first of all to convert the foreign weights and measures into English weights and measures?—Yes.

768. And then to convert the foreign money into English, before he can ascertain the costs of those commodities in England; now suppose that a universal system of weights and measures were adopted, would not that process be very considerably shortened?—No doubt it would; and you have named the great advantage of the use of a common system between all countries. But in the first place, if both countries had decimal subdivisions, the merchant might avail himself of tables by which that could be done with great rapidity. It would cost him very little time or trouble.

769. If it were possible to dispense with the tables, would it not be an advantage?—I have said that there is no doubt it would.

770. Do you know anything about the French system of decimal weights and measures?—The system now is purely decimal.

771. Is it a good system?—No doubt; there are not two pure decimal systems.

772. Are you aware that the French system is now adopted by many countries in Europe?—I am aware of it.

773. If it were practicable, do you think it desirable to induce the different nations of the world to adopt the French system of weights and measures?—I think it desirable to induce them to adopt the decimal system, that is, the division of everything into 10ths, 100ths, and 1,000ths; but I am not so clear about inducing them to adopt the French weights and measures. That must depend upon circumstances.

774. Do you suppose that we should find greater difficulty in adopting the French system in our country than has been found in those countries which already make use of it?—On that I am not prepared to speak, but I do know that it would be a very great trouble in our country, and I think not balanced by sufficient advantages.

775. All changes of this kind must, I presume, be attended with considerable trouble?—Yes.

776. Must we not anticipate, in any system we may adopt, temporary inconvenience?—Yes; I have my doubts whether such a system would last, because the coinage and matters of account vary a little with time. As to the coinage, I think the deteriorations which have taken place may go on. Supposing we were to adopt the French coinage, a deterioration in the French coinage would put us all out again.

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777. Is there not more difficulty in a universal system of coinage than a universal system of weights and measures; inasmuch as in some countries they measure the value of commodities by gold and in others by silver?—That makes an additional difficulty with regard to the coinage. With regard to weights and measures, there is no permanent difficulty in introducing a new system. But though the system be introduced, this disadvantage remains. We put ourselves out of connexion with the whole of our history, and we alter the foot, the mile, and the acre. I perfectly agree with the Commissioners, who reported that it would be a matter of absolute impracticability to alter the land-chain, in which all calculations have been made, the adjustment of tithes and land-tax, and so on.

778. Are you not aware that the acre differs in different counties?—Yes; but the legal acre is one and the same, and all acres are measured in chains. Surveyors make all their calculations in the same acre, and all results are so arrived at. The Commissioners went fully into that, and were unanimously of opinion that it should not be altered.

779. *Chairman.*] Do all deeds express the legal acre?—I understand they do.

780. Mr. *Hamilton.*] Are you aware, that not many years ago a change was made by Act of Parliament with regard to the Irish acre?—I know that a change was made, but of the effects of it I am not aware.

781. Mr. *J. B. Smith.*] Have you ever turned your attention to a different use of the pound sterling?—I have heard of it, and I am decidedly against altering it.

782. If a unit could be devised, which would render the keeping of accounts more easy than the adoption of the pound sterling, would you think that desirable?—I cannot imagine a unit instead of the pound which would make accounts more easy.

783. Supposing you were to adopt the unit of 10 s., and divide it into 1,000 parts, would that afford a greater facility in keeping accounts?—Neither more nor less. Arithmetically speaking, it is a matter of no consequence.

784. Our present accounts being kept in pounds, shillings, pence and farthings, would it not be an advantage if we could still keep our accounts in pounds, shillings, pence and mills?—The suggestion being to retain the 10 s. as our principal coin of account, to be divided into 1,000 parts, the 10th part being 1 s., the advantage is, that we keep a well-known coin, the shilling, as one of our great coins of account, but the disadvantage I have spoken of before, viz., the destruction of all our associations connected with the pound, and the alteration in a coin which is known all over the world.

785. The adoption of the unit of 10 s. would make that the money of account?—Yes.

786. The pound was only a money of account, I believe, till recently?—The pound was only a money of account. Coins of 20 s. have circulated from time immemorial. It is true that with the exception of the 1 l. note, there was for a long time nothing to represent the pound; but still the pound sterling has been the money of account for a long time, and all our associations with reference to the magnitude of sums are connected with the pound sterling.

787. You have no other objection but the prestige which you think sticks to the pound sterling?—That prestige I described as containing moral, political and social associations. I think it of some importance to preserve those, and also to keep up our connexion with all our old historical writings. If we were to call the 10 s. by the name of 1 l., we should have to learn to think of 200 l. in the manner we now think of 100 l. That is a disadvantage that I would not face, unless I saw some great countervailing advantages.

788. How would you write 13 s. 6 d. according to the system you adopt?—Six hundred and seventy-five mills, or 6 florins, 7 cents, 5 mills.

789. How would you write it, supposing you adopted the 10 s. as the unit?—If you adopt that as the principal money of account, you must make it twice as much, or £. 1.35.

790. Is it not more easy to say 1,350 for 13 s. and 6 d.?—It is just as easy to say 675.

791. Would not 6. 7. 5. involve a calculation in the mind as to what it had to do with 13 s. 6 d.?—There would be coins to represent every one of these; the connexion between the old and new system is but transitory, except for historical matters. It is supposed, when we introduce a new decimal system, as now proposed, that we introduce as coins the florin, the cent, and the mil; so that with the figures 6. 7. 5. people will learn to associate 6 florins, 7 cents, and 5 mills.

792. The bulk of the transactions of this country taking place between the

lower

lower classes of society, would it not be more easy for them to retain the pounds, shillings, and pence, than to adopt the system of pounds, florins, cents, and mils?—It would be a little more easy for the reasons you have given; but there are two things to be balanced, the convenience of the higher commercial classes, and the convenience of the lower classes.

793. What inconvenience would it be to the higher classes?—I think that the alteration of the pound throughout the world would be a very inconvenient thing in commerce.

794. Supposing you had to express 200*l.* 5*s.* 0*d.* of our present money?—That would be 400 of the 10*s.* coins and 5*s.*

795. That is 400 decimal pounds and 5*s.* making 200*l.* sterling and 5*s.*?—Yes; arithmetically speaking I have said, again and again, that I think it is of no consequence to the higher classes. I think it of consequence to them in their commercial relations with foreign countries, but I think it of more consequence to preserve those associations of which I have spoken.

796. The only change being that you would have to double it?—Yes.

797. Do you think that the disadvantages of dispensing with the pound sterling would more than counterbalance the advantage of retaining the present shillings and pence?—Decidedly; moreover, the present system of shillings and pence could not be retained, because the penny would become one-tenth part of one shilling.

798. Would this not be another advantage; we will suppose that a working man goes to a shop to buy a quarter of a pound of an article sold at 1*s.* per lb., what would he have to pay for it on your plan?—The 1*s.* is 50 mils, and therefore he would have to pay 12½ mils; but prices would adjust themselves in such a way that the half mil would not be wanted, and it must be noticed that it is rather an objection to the use of the 10*s.* as a principal coin, that it would bring into use the half farthing, which is found to be practically useless. The public has always had half farthings to make use of, but people do not avail themselves of that coin. A very small coin that is not wanted would be a great disadvantage.

799. You propose to issue a coin of the value of half a florin?—Yes.

800. In that case, if a person bought a quarter of a pound of an article, of the value of half florin, he would have to pay 12½ mils?—Yes.

801. But inasmuch as there is no coin representing 12½ mils, he would have to pay in reality 13 mils?—He would have to pay 12 or 13, as he and the seller should agree.

802. Would the seller be likely to take half a mil less than the value of the article, or to charge the party half a mil more?—That would depend upon whether he wanted to keep the custom of the particular purchaser or not.

803. What is the usual practice with the shopkeeper when an article comes to the fraction of a farthing; does he take the farthing, or charge a halfpenny?—I am not conversant with that.

804. Are you aware that where a shopkeeper sells an article which comes to less than a farthing, he charges a farthing?—I have no doubt that he often does.

805. Taking the case of a person spending 1*s.* in purchasing at four different times, he would in reality have to pay 52 mils?—Yes.

806. In that case, in spending 1*s.*, he loses ½*d.*?—Yes.

807. Supposing you were to adopt the 10*s.* as a unit, what would be his loss then?—His loss then would of course be smaller.

808. It would be nothing at all, would it?—That is because the 1*s.* happens to be divisible. That difficulty will arise as long as the coinage continues decimal, and other things are not decimal. But then we are looking forward in a little while to a more complete introduction of the decimal system, in which 1*s.* per lb. will be 1*d.*, or some new coin for 1-10th lb.

809. *Chairman.*] Would not that be remedied by the quantity of goods sold being adjusted to the money received?—No doubt that would be so.

810. Are you aware that within our recollection the United States have changed the gold coinage three times; that in the first instance they called the pound sterling 4 dollars 44 cents; at a subsequent period, raised it to 4 dollars and I think about 67 cents, and that it is now received at the banks as 4 dollars 84 cents; that at this moment they are deteriorating the silver 7 per cent.; and that, consequently, if we were to adjust the coins of the world to the same quantity of fine gold or silver, there would be no certainty of their remaining so adjusted for any length of time?—I think there would not be any very great security for it. Weights and measures might afford rather more security, but I am not sure that the security,

Mr. A. de Morgan. even as to their continuing so, is perfect; we know they have varied. We know the foot was originally the Roman foot; look at what the foot is now over all the nations of Europe.

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811. With a view of facilitating the introduction of the decimal system, are you of opinion, that if the Parliament passed an Act declaring the intention to adopt it as soon as Her Majesty was pleased to issue the new coins, it would have the effect of inducing teachers to instruct the rising generation in what was about to take place?—No doubt; there is not a single arithmetical book now published but would have a supplement added to it containing the decimal system.

812. *Mr. Hamilton.*] At present the instruction in decimals at schools is merely theoretical, I believe?—At present the instruction given in decimals at schools hardly deserves the name of theoretical. It is hardly of sufficient application to enable the student to see the bearing of it, so that he does not get theoretical or practical instruction.

813. It is an abstract study?—It is; and is not sufficiently understood.

814. It would become better understood probably?—No doubt.

815. So far as regards the instruction to young people, it might be expected, if the decimal system were introduced, that it would soon become a known study in schools?—Undoubtedly.

816. *Mr. J. B. Smith.*] I presume it would not be possible to introduce an universal coinage, unless you also adopt an universal standard of value?—Nations must take the same standard of gold or silver, for it is impossible, with the mutations of the relative prices of the two metals, that any double standard can remain fixed.

817. I believe that the circumstance of the United States having altered their standard arises from the fact of their having adopted two standards, silver and gold?—They have had two standards. But the same thing is taking place now in other countries, owing to the increased quantity of gold, that took place in America. Gold is much more introduced in France and other countries than it was 10 years ago.

818. The standard of France is silver?—It is.

819. In the United States it is both silver and gold?—Yes.

820. Does it not follow, therefore, that whenever gold is cheaper than silver, there is an inconvenience felt from the exportation of silver?—Unquestionably.

821. And that that inconvenience having been felt in the United States by the depreciation in value of gold, they have been obliged, in order to retain their silver, to coin their small pieces of silver into coins of a nominal value?—Yes. I understand that to have been the case; and, undoubtedly, where there are two standards in a country there would be a constant fluctuation. There can be no universal coinage, unless there is a universal standard; there cannot be two standards.

822. *Chairman.*] Have you anything further to remark?—I have two or three observations to make. I should say that the present system prevents people from learning the common decimal arithmetic, their attention being too early called off to the subdivisions of the pound, or the acre, or the yard. I have seen a man of business, acute enough and of good understanding, multiply by 10, not by affixing a cipher, but using the multiplication table with each figure, and carrying in the usual way. I have no doubt that many persons are no better acquainted with decimal arithmetic. I will speak now of another advantage of decimal coinage in a matter relating to mental arithmetic. We have two different systems of estimating proportions in business, per-centage and poundage. A bankrupt's dividend is always reckoned by so much in the pound sterling; for instance, 5 s. 7½ d. in the pound. Profits in general are reckoned by per-centage. Now it is a matter of great obstruction to business that it is not very easy to reduce one of those into the other. Ask any one to tell you how much 5 s. 7½ d. is per cent., and he will content himself with a rough estimate that 5 s. is 25 per cent., and that 6 d. is 2½ per cent. There he will stop, not able to reckon the odd 1½ d. The present system makes a great many of the rules in books useless to most of those who learn them. Every trade has its own system of arithmetic; and there are tricks of arithmetic in all trades that are not known in other trades, and which they are obliged to invent for themselves. If a butcher's boy is calculating the price of a pound of meat, with the division of farthings and ounces, you will find him do that which a banker's clerk could not do, if his life depended upon it. This makes a difference

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difference of system and arithmetic between different classes of the community. Most persons are not quick at arithmetic, in business, in any but their own particular matters. With regard to the difficulty of introducing new coins, I will merely state what was the fact in England at the time of the Restoration: the number of gold and silver coins actually in the country, and passing from hand to hand, was very considerable. There were 59 gold coins of different value, which were not related to one another, but passing at various values, from 2*s.* 9*d.* to 1*l.* 16*s.* 4*d.*

823. Were they all English coins?—They were nearly all English, but were passing from hand to hand, and were all, by proclamation, raised in value at one time; the 2*s.* 9*d.* was raised to 2*s.* 11*d.* It is not recorded that there was any very great inconvenience arising from it.

824. Mr. Hamilton.] Then our coinage for many years has been in a state of transition from time to time?—For the last half century it has been tolerably well fixed. The Spanish dollar, I think, was current at one time during the war. I have heard old people speak of the Spanish dollars, and say they found no inconvenience in reckoning with them.

825. Chairman.] Did it not pass as a 5*s.* token?—I am not sure as to all time. At one time it did not pass for the full 5*s.*

826. Mr. Hamilton.] Do you infer from that that the transition to a decimal system might take place without much inconvenience?—I think so.

827. Mr. J. B. Smith.] Are you aware that in France they have divided the coin into centimes?—Yes.

828. Less than our farthings?—Yes.

829. Do you think there would be any advantage in coining anything less than a farthing?—I think not; the half-farthing is coined and ready for use, but is not applied for.

830. Are you aware that it is very much to the interest of grocers, and other shop-keepers who deal in small fractions, not to introduce half-farthings, inasmuch as they give persons, instead of the half-farthing, some commodity?—I am aware of that.

831. So long as that is the case, do you think that half-farthings are likely to come into use?—That will be an obstacle to their coming into use; but I think that if there were a general demand for them they would be applied for.

832. Where are they ready?—At the Mint. They have existed in this country for the last 20 years.

833. Inasmuch as it is not the interest of anybody but the working classes to get them into circulation, are they not likely to remain at the Mint?—It appears that they do remain at the Mint. If the half-mil were coined, there would probably be the same disposition among the small shopkeepers.

834. Are you aware that centimes are very scarce?—I think they were only coined for special occasions. I have paid the centime as a toll at a bridge, but it was suggested to me by a friend of mine, that probably the Mint was at one end of the bridge, and the Bank at the other.

835. You are probably aware that in France it is equally the interest of shopkeepers to abolish the small coins?—It is, or they think so.

836. Are you aware that where the working classes have small fractions to receive, it is the custom to give them pipes of tobacco?—I am aware that such is the practice.

837. Do you think that a good practice?—I do not; but if the Mint coins the small pieces, and people will not take them, that cannot be remedied by any legislative enactment; it must be done in some other way.

Thomas Emerson Headlam, Esq., M. P., Examined.

838. Chairman.] I BELIEVE you are desirous of stating to us the view you take of the advantages and disadvantages of decimalising our coinage, and the mode in which you think it can best be carried out?—I have taken an interest in this subject for some time; more perhaps formerly, when I was in the habit of attending to mathematical questions, than recently. When the report of the Commissioners was made upon weights and measures, I considered the subject. Before Dr. Bowring persuaded the Government to coin the 2*s.* pieces, although I was not then a Member of the House, I expressed to him my opinion that the introduction of that coin would be rather an inconvenience than the contrary, in the introduction

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of the decimal system. I am aware that I differ in opinion with several gentlemen of high character and of scientific attainments who have given evidence before this Committee, and therefore I state my own opinion with diffidence; but entertaining a decided objection to the scheme they propose, I wish to state clearly to the Committee the ground upon which I entertain that opinion. In the first place, I may state that I feel as strongly as any gentleman can do the great advantages to the country that would result from the introduction of a decimal coinage. With respect to the carrying on of accounts, I do not think it possible to exaggerate the additional facilities that would be given; the additional clearness that would be obtained; the saving of labour that would necessarily follow from the change. I may also mention that I think it quite clear that the decimal system will be more and more adopted in other countries, both with respect to coinage, and also with respect to weights and measures. When it is once adopted in any country, it seems to me certain that it will always remain in use in that country. As the decimal system is more and more adopted in the world, it will be more and more desirable that this country should have the same system as that which will prevail elsewhere. This reasoning applies both to coinage, and also to weights and measures. If the decimal system were used with respect to our coinage, I believe the coinage of England would be known and used very generally throughout Europe, in America, and in all our colonies.

Entertaining this strong opinion in favour of a decimal coinage, I regret to say that my clear conviction is, that the proposed scheme is impracticable.

In the first instance, I will explain why it could not be adopted. To state it abstractedly, the reason why this scheme could not be carried into effect is this: that the new small coins proposed to be introduced are not commensurable with the existing small coins; that is to say, the smaller coins which it is proposed to circulate could not be used for the payment of any contract or any engagement entered into in the existing coinage. I consider it perfectly essential that any new coins to be issued in this country should be interchangeable with those now in circulation, and in which our contracts have been made. That is stating the objection perhaps rather in an abstract form. I will now put instances to show the mode in which the difficulty would apply. At the present moment the sum paid for a Post-office stamp is 1*d.*; that is to say, it is 1-240th part of a sovereign. The proposed scheme is, that the sovereign should be divided into 1,000 parts. No number of those 1,000th parts would pay for a Post-office stamp: five of those 1,000th parts would be 1-200th part of a sovereign; that would be clearly too much: four of those 1,000th parts would be 1-250th part of a sovereign; that would be too little. If, therefore, the new plan were in force, there would be no coin in existence by which you could pay for a 1*d.* stamp. It is perfectly true that you might alter the sum charged for Post-office stamps; you might diminish the amount, that is to say, you might sell 250 stamps for the sovereign instead of 240. If you did that, you would diminish the gross revenue to the extent of 4 per cent. If you increased the price, and sold 200 for a sovereign, then undoubtedly you would increase the revenue of the Post-office, but you would charge a higher sum to individuals, who might, of course, make objections upon that ground. But what I wish to make clear to the Committee is, that the introduction of such a system would render it absolutely necessary that you should make some alteration in the rate now charged for the stamp.

Now, we will go on to the other sources of revenue. The income tax is 7*d.* in the pound. The same reasoning exactly would apply to the income tax. There would be no coin in existence by which you could pay, or in which you could calculate, the 7-240th parts of a pound. The same principle would apply to every one of the Customs' revenues, as they are almost all calculated in pence. The consequence would be, that if you circulated coins of a description that could not be applied in payment of the customs imposed by existing Acts of Parliament, you would be compelled to alter every one of the Acts by which the duties upon customs are imposed. All this reasoning applies to the revenue of the Government. The same principle applies to all contracts of a more private description.

We will take, first, contracts on a very large scale; for instance, the terms which are imposed upon railway companies. At this present moment most railway companies are compelled to charge not more than 1*d.* per mile upon certain of their trains: of course if the 1*d.* were reduced 4 per cent. there would be a loss to the railway companies of 4 per cent. upon their returns. If, again, it were increased, then it would be an alteration as to the privileges conferred upon the public;

public; but in either point of view, it would be perfectly essential that the coin in accordance with which the railway companies were limited, should be one which was in circulation. The practical result, therefore, would be that it would be incumbent upon Parliament to alter every one of the Acts, in accordance with which the railway companies now carry on their traffic.

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The same reasoning applies to tolls upon bridges. At this present moment the toll upon Waterloo Bridge, for instance, for a foot-passenger, is $\frac{1}{2}d.$, or 1-480th part of a sovereign. In the new scale there would be no coin in existence by which it would be possible to pay the 1-480th part of a sovereign. One mil would be 1-1,000th part; two mils would be 1-500th part; but the 1-500th part would not be sufficient to pay the toll; and the three mils would be too much. You would, therefore, be compelled either to diminish the toll, in which case there would be a loss to the proprietors of the bridge of 4 per cent. upon their revenue, or you would have to increase the toll; and in that case you would cast an additional burden upon the public. The result would be, that in order to adopt this scheme, you would be compelled to alter the Act of Parliament imposing tolls upon that bridge. The same reasoning would apply to every Turnpike Act in the country. There is not any Turnpike Act which could continue unchanged. The existing rates could not be enforced when you had in circulation coins not capable of paying the rates imposed. Without giving any opinion as to the propriety of making such changes, any person who knows the difficulty of legislating upon subjects of this description, must feel that it would be quite hopeless to expect any Government to undertake to introduce changes so generally throughout our whole social system. The same reasoning would apply still stronger with respect to private engagements. Every contract for the sale of articles of general consumption, for the sale, for instance, of beer, candles, and all articles concerning which contracts are made by shopkeepers, would require to be altered. In short, it would be found, upon investigation, that the number of contracts made with reference to the smaller coins are greater in number than those made with reference to the larger coins; and with respect to every contract made with reference to the smaller coins, it would be absolutely necessary that, upon the introduction of a new coinage, consisting of coins not interchangeable with the existing coins, some change should be made in the contract.

I may say further, that no time for carrying this scheme into operation would materially facilitate its introduction; because, up to the moment when the new coins were introduced, contracts would continue to be made in the terms of the existing coinage, and the day would at length come when some new coin, not commensurable with the existing coin, would come into circulation. For instance, according to the proposed scheme, the 1-10th part of a 2*s.* piece would be one of the coins in the new scale, that is to say, 2*d.* and 2-5ths of 1*d.*; when such a coin was issued, it would not be found applicable to pay anything for which the smaller coins are now used. There would be no even numbers of such a coin in 1*s.* or 6*d.*, or any of the smaller silver coins; and however long the public might have been prepared by theory for the introduction of coins of that description, whenever they were first issued the inconvenience of them would be such that no Government would venture to coin them.

839. Would not all those difficulties be obviated, taking the bridge tolls as an example, by assuming that the Legislature would authorise them to take five mils for a certain number of years, to compensate them for any loss by the adoption of the decimal coinage?—An arrangement such as that suggested might possibly be fair with respect to the tolls of any particular bridge. I do not know any reason against it; but on the other hand I do not know whether it would be accepted. But what I wish to put to the Committee is, not whether such an arrangement would or would not be fair in any particular case, but that it would be incumbent upon the Government to make an arrangement of this description, or one of a more complicated nature, with respect to every bridge in the kingdom, and with every set of turnpike trustees upon every road.

840. Could not an explanatory table be made, stating that where the toll was $\frac{1}{2}d.$, so many mils should be taken for a period to compensate the parties for any loss that might arise afterwards by less being taken, and in the same way with the 1*d.* up to the 6*d.*?—If such a system as that were introduced, the practical effect would be that the tolls would be raised for a certain period, of five years or so, higher than they are at present, and after that would be reduced lower than they are now. That might be a good arrangement in one particular case, and it might be

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be a very bad arrangement in other cases. I do not think that any general rule could be adopted which would be applicable to all contracts, by which one member of the contract should have an advantage for a period of five years, and the other member to the contract should have an advantage for ever afterwards. But even in those cases where such an arrangement might be made, complicated provisions would have to be enacted in order to carry it out; for instance, where there were mortgages upon tolls, the consent of all the mortgagees to the new arrangement would have to be obtained. Their security would be diminished at the end of five years, and it is not likely that they would give their consent, unless complicated provisions were enacted to make the extra payment in the first five years applicable to the payment off of their encumbrances during that time. But whether it would be a good or a bad arrangement, the real difficulty exists in this, that the change in the coinage would render such changes necessary throughout the whole country, that no Government would venture to introduce a system which depended upon such changes.

841. With respect to the postage stamps, might not the increased consumption of them meet any loss sustained?—I am not prepared to say whether, if the price of the stamps were reduced 4 per cent., there is reason to suppose that the increased consumption would make up the loss of the 4 per cent. upon the gross revenue; probably it might in the course of time; but the immediate diminution in the price of such stamps would be a very material loss to the revenue. With reference to the postage stamps, as with respect to the tolls upon bridges, I do not wish to express any opinion as to the propriety of reducing the value of such stamps. All I wish to impress upon the Committee is, that the proposed change in the coinage would involve a change in the sum paid for postage stamps.

842. With respect to the Customs; you are aware that they are paid generally in large sums, that the fraction of any payment is generally very small, and that consequently there would be no great difficulty with the Government, where it was a fraction under half a cent, or a fraction above half a cent, or farthing, dropping it in one case, and taking it up in the other?—I believe that upon altering generally the whole Customs, and making them fit with the new coinage, the burden might probably be left pretty much the same upon the public, and the same amount of revenue be received by the State, so that there might be no great difference in the broad result; but in order to carry that into effect, I think it would be necessary to alter every single Customs duty, not leaving one of them as it is at the present moment.

843. You are probably not aware that a good many of them would be left precisely as they are, and that the difference in any case would be very small, and in very few of them?—I think that in every Customs duty, where any calculation is made with reference to pence, it would be necessary to make a change; the 1*d.* is 1-240th part of a sovereign, and that not being paid in the new coinage, it would not be possible to keep up any payment of that sort.

844. Are you not of opinion that in every case private individuals must submit to inconvenience for the public good?—I am; but in this case, whether it be desirable or not, I am satisfied that the difficulties which a Government would have to contend with, both from private and public interests, are such, that no Government would venture to undertake to carry the changes into operation.

845. With respect to the income tax, which is now 7*d.* in the pound, if the number of sevenpences were added together, and turned into the new coins, would not the fraction be very small?—The income tax, like every other tax, might be slightly lowered or might be slightly raised, and in that manner it might be made payable in the new coinage, but in the present system it is 7-240th parts of the pound sterling; you might increase that, making the tax heavier upon the public, if it were to be 7-200th parts of the pound, in which it would be payable in the new coinage; or you might reduce it and make it 7-250th parts, in which case it would be payable also in the new coinage, but objections of different kinds are applicable to one or other of those changes. It would impose upon Parliament the necessity of making an alteration in the law.

846. With respect to railways, where the calculation is not by pence, they could easily be adjusted to the new coinage?—Where any sum is calculated not in pence but in sovereigns, the objection would not apply.

847. Would the objection apply to any sums above 6*d.*?—I think the difficulty would

would prevail with respect to sums larger than 6*d.*; but when it comes to sums materially larger than 6*d.* the objection would not apply.

848. If the toll were 6*d.*, it would be neither more nor less than it is now?—Probably that may be so; at this moment I am not prepared to say, but the objection applies undoubtedly with respect to the lower coins, and to sums intermediate between sixpence and a shilling.

849. Mr. *J. B. Smith.*] You are aware that an alteration was made in the Irish coinage, by adapting it to the English coinage, some years ago?—Yes.

850. Did not all the difficulties you anticipate, in an alteration of our coinage, occur when the alteration took place in the Irish currency?—I think not, but I will not speak positively as to that.

851. Must it not necessarily have happened that considerable difficulties must have occurred in all those cases where parties had entered into contracts?—I do not think that any difficulties would occur in the alteration of the coinage, unless the new coins were non-interchangeable with the existing coins.

852. Mr. *Hamilton.*] The silver shilling in Ireland being 12 pence in Irish, and the silver shilling in England being 13*d.* of Irish money, in your opinion would the objection referred to apply to that case?—I do not think it would; none of the difficulties of a new coinage apply, as I conceive, to a change in the Irish coins. My objection is illustrated best by the Post-office stamp, or the toll for a foot-passenger over Waterloo Bridge; supposing the proposed new coinage were in force, there is no combination of the new coins by which you could pay for a postage stamp, or the toll over the bridge.

853. Could you not get rid of the difficulty, in the same way as with the bridge toll, by giving them 5 years, 5 mils, and afterwards 4?—No doubt you may alter the price of the postage stamp, and then the objection ceases; but I put it merely as an illustration, to show the impracticability of the new coinage to pay any sum of that description, calculated according to the existing coinage.

854. Mr. *Hamilton.*] Balancing the great advantages which you say would arise by the adoption with the inconveniences of the alteration, do you think the inconvenience predominates so much over the convenience as to render the change impracticable?—I think if the adoption of the decimal system rested upon this scheme, however much it might be desired, the difficulty could not be overcome; but I intend to place before the Committee certain means by which I think the decimal system might be introduced. Before doing so, I wished to explain the reasons which led me to the conclusion that the proposed plan is perfectly impossible. It was from this view of the subject that I was induced to write to Dr. Bowring before he issued his 2*s.* pieces, because I felt satisfied that the decimal system never could be carried out on a scale of which the 2*s.* pieces constituted one of the coins.

855. *Chairman.*] Are you aware that if you retain the present penny, in order to make the other coins act decimally with it, you must make the pound sterling 1*l.* 0*s.* 10*d.*?—I am. With respect to the introduction of a decimal system, there is no doubt that a change of any sort must be productive of some inconvenience; but I think that a change might easily be made, such that at no period of its introduction would there be any very material or insuperable difficulty. I think also that when the scheme was complete, it might be in such a form as that nobody should be compelled to adopt it unless he wished. I think, lastly, that every coin now in existence might be made changeable for coins on the new scale, and that every coin introduced on the new scale might be changeable into coins on the existing scale. I will now state the steps by which I should recommend such a change to be carried out: the first thing I should recommend the Government to do, would be to impress upon every existing coin its value in existing farthings; that is to say, to stamp upon a sovereign “960,” to stamp upon a shilling “48,” to stamp upon a sixpence “24,” upon a fourpenny-piece “16,” upon a half-penny “2,” and upon the farthing “1.” I may say further, that if this were done and nothing else were done, I think that a great advantage would be gained by it.

856. Would you have the 1*d.* stamped?—If the penny piece were circulated it should be stamped with 4; but I do not think that the penny piece would be a very convenient coin after the change is made. I would say further, that there are some existing coins which I should not continue any longer to circulate. I should certainly call in the 2*s.* piece at once, and it would also, perhaps, be as well to call in the 3*d.* piece. After a short time, by means of the stamps upon

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the coins, every person would become familiar with the number of mils or farthings contained in every one of the existing coins.

857. To enable persons to become familiar with that, would you stamp upon the coin, both mils and farthings?—By the mil, I now mean the same thing as the existing farthing. The first new coin which I think ought to be circulated would be of the value of $2\frac{1}{2}d.$; and it is with a view of introducing that coin that I say it would be convenient to call in the existing $3d.$ piece. There would be no great difficulty in circulating a coin of that amount, and it would probably be found as convenient, without reference to the introduction of a decimal system, as the $3d.$ piece at present. Upon this new coin would be stamped “10 mils,” or “10 M.,” and there would also be printed upon it “ $2\frac{1}{2}d.$,” so as to make it quite clear that its value was $2\frac{1}{2}d.$ in the existing coinage, and 10 mils or farthings according to the new coinage. The new coins by degrees to be introduced would, all of them, be multiples by 10 of the mil or farthing, and ultimately the coins to be adopted would be 100 mil pieces, which would be worth $2s. 1d.$, and the gold coin, which would be worth $1l. 0s. 10d.$ It would probably not be convenient at once to circulate those coins, but a few might be coined for the purpose of making the public familiar with their value and appearance. One of the first steps would be to place upon the bank-notes their value in the new coinage, as well as their value in the existing coinage. Supposing that a name were given to the new gold coin worth $1l. 0s. 10d.$, calling it, by way of example, a Victoria, then it would be convenient, for the purpose of enabling the public to become acquainted with the relative value of the sovereign and the Victoria, that a 100*l.* bank-note, for instance, should have printed upon it these words, “I promise to pay 100*l.* or 96 Victorias;” the 50*l.* note would have in like manner upon it the words, “I promise to pay 50*l.* or 48 Victorias;” the 25*l.*, if such a note were issued, would have the words upon it, “I promise to pay 25*l.* or 24 Victorias.” The 5*l.* note would bear upon the face of it, “I promise to pay 5*l.*, or 4 Victorias, 8 florins.” When this was done, every bank-note and every coin would express upon its surface its value in both systems; for instance, the sovereign would have impressed upon it the figures “960,” which would mean that it contained 960 mils, or that it contained 9 florins and 6 of the 10-mil pieces; and the shilling would have upon it impressed the figures “48,” which would show that it was worth 4 of the 10-mil pieces, and 8 of the mils. The Victoria would have upon it the figures “1,000,” which would show that it was worth 1,000 mils, or 100 of the 10-mil pieces, or 10 of the florins. The existing $4d.$ piece would have upon it the figures “16,” which would show that it is worth 1 of the 10-mil pieces, and 6 mils. The result would be that no coins, either in the new or in the present system, would be difficult to exchange from one system to another. I should recommend that a new gold coin should be issued which would be found very convenient in the introduction of the new system, its value to be $12s. 6d.$, according to the present money. The convenience of this coin exists in this, that $12s. 6d.$ is a sum not by any means unadapted to the existing coinage, and that $12s. 6d.$ makes exactly 600 of the existing farthings, so that such a coin would be changeable without any difficulty either into $12s. 6d.$ in the existing coinage, or into six florins of the new coinage. I think if the decimal system were introduced by these coins, that at no period would any inconvenience be felt by the public. When it was completed, it would still be open to any person who was familiar with the existing system, and not inclined to learn a new one, to keep his accounts entirely according to the present coinage. It would be open to any one who had learnt the decimal system to use all the coins which should be in circulation with reference to that system. By degrees, as the public became better and better acquainted with the advantages of the decimal system, the inconvenient coins might gradually be supplanted by the easiest coins in use in the decimal system; for instance, instead of a shilling, a piece of the value of $10d.$ might be coined, which would be worth 40 mils, or four 10-mil pieces. Instead of sixpence, fivepence might be coined; but those changes are not essential, and need only be introduced according to the demand and convenience of the public; for there is nothing inconsistent with the system in the circulation of the shilling or of the sixpenny pieces, other than the fact that they would not be convenient coins when the decimal system was in operation.

858. To meet the view you take, would it not necessarily involve the alteration of 12 or 13 gold and silver coins, instead of four of copper?—I do not know

precisely

precisely how many coins it would be convenient ultimately to adopt, as it would depend upon what new coins were found convenient.

859. *Mr. Hamilton.*] Am I correct in understanding you, that you begin by building your system on the existing farthing, calling it a mil?—Yes.

860. And that your decimal system is, of course, a multiple of the existing farthing?—Yes.

861. If the existing coins be multiples in another sense of the farthing, you consider they might exist together?—I propose that they should exist together; but I think it of the greatest importance that the existing coins should have stamped upon them their value in farthings.

862. You would commence by adopting the farthing as your unit, and build up upon it?—I adopt the farthing as my unit, and build up upon that. I suppose the sovereign to continue in circulation as long as convenient. It would be perfectly capable of circulating with the new coinage. If people choose to call the sovereign 20 shillings, and to call a shilling 12 pence, they would be at liberty so to do, and it would not produce any inconvenience or confusion. If they adopted the decimal system, they would call the sovereign nine florins and six 10-mil pieces. The existing sovereign would circulate with perfect facility after the change was made, and would bear upon its surface its value in the new coinage.

863. *Mr. J. B. Smith.*] In what way would you propose to keep accounts?—On the decimal system; but I should not propose to make it compulsory upon any person to whom the existing system was familiar, and who would desire to keep his accounts in the existing system. The several coins on the new scale would be a Victoria, 1*l.* 0*s.* 10*d.*; the florin, 2*s.* 1*d.* of the existing money; a 10-mil piece, or 2½*d.* of the existing coinage; and the mil or farthing of the existing coinage.

864. Your system of accounts would be pounds, and what other denominations?—The decimal system would not contain pounds; that coin would not be an element in it; but the Victoria would be the largest coin. It would be Victorias, florins, 10-mil pieces, and 1-mil pieces; that is, 1000ths, 100ths, 10ths, and units.

Martis, 7^o die Junii, 1853.

MEMBERS PRESENT.

Mr. William Brown.
Mr. John Ball.
Mr. Moody.
Mr. J. B. Smith.

Sir William Clay.
Mr. Kinnaird.
Mr. Dunlop.

WILLIAM BROWN, Esq., IN THE CHAIR.

Mr. Frederick Strugnell, called in; and Examined.

865. *Chairman.*] WHAT are you?—A Grocer and Tea Dealer.

866. Where do you reside?—In the Edgware-road.

867. I believe you are extensively engaged in transactions with the humbler classes of people, as well as with others, and we are desirous of knowing from you what you think of the advantages or disadvantages that would arise from decimalising our coinage, assuming that no deterioration takes place?—I think there would be no difficulty in carrying it out.

868. In your business, do you think that any difficulty would arise with the poorer description of people?—None whatever.

869. Have you turned your attention at all to the advantages that might arise in the education of the people, and in schools, where a great deal of time is now supposed to be occupied in learning what might be dispensed with if decimals generally were substituted?—I have not directed my attention to that.

870. Assuming that a decimal system were determined on, would you think it expedient to adopt it at once, or to endeavour to introduce it gradually?—At once, I think.

o.66.

*T. E. Headlam,
Esq., M. P.*

31 May 1853.

Mr. F. Strugnell.

7 June 1853.

Mr. F. Strugnell.

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871. That is, to have a sufficient number of the new coins ready, and then to withdraw the old?—Decidedly.

872. How would you designate the copper coins, taking the sovereign for the integer, or starting point, divided into 1,000 mils, and the florin of 100 mils; and then the copper coins, would you make the copper coin the tenths of the florin?—Most decidedly.

873. You would divide the coins completely decimally?—Quite so.

874. Would you retain the name of the 6*d.* or 1*s.*?—I think in so great a change it would be expedient to change the names altogether.

875. How many copper coins would you think it necessary to introduce, in order to facilitate the change; would you think a 1-mil piece, a 3-mil piece, and a 5-mil piece sufficient, or would you coin a 4-mil piece, or any other coins?—I should say a 1-mil piece, 3-mil piece, and 5-mil piece; and a 2½-mil piece you would require; but I do not know how far that could be carried out.

876. Supposing that the coins issued were the sovereign, the florin, the cent, and the mil, would you make the cent, or the 10-mil piece, of silver or copper?—Of silver, I think.

877. Would it not be a very small coin?—It would; but still you want an intermediate coin, if you withdraw the 3*d.* and 4*d.* pieces.

878. Would you retain the 6*d.* and 1*s.* in circulation, or would you issue a 20-mil piece?—I should withdraw the 6*d.*

879. Would you for a time allow the old silver coin and the new silver coin to circulate together?—I think it would be better to withdraw it altogether.

880. Have you ever thought of the manner in which the 1*d.* postage and the tolls of bridges, &c., regulated by Act of Parliament, could be dealt with?—I have never given that any consideration.

881. Do you think that the humbler classes would raise any objection if the 6*d.* were divided into 25 mils instead of 24 farthings? Would they consider themselves injured by such a change?—I think not, after a little explanation. I think, as regards the working classes, that there would be no difficulty in carrying it out.

882. Have you thought of any convenience that would result in the keeping of accounts?—It would cause a little confusion at first, but eventually it would work out much more simple.

883. You are aware that the accounts might be kept in three columns, pounds, florins, and mils?—Yes.

884. Have you ever considered that it would be a great saving of labour?—I think it would simplify accounts altogether.

885. Would it render mistakes less frequent?—I think so, most decidedly.

886. Do you fancy that the contemplated change would afford any advantage in simplifying the mode of calculating interest, and in exchanges, and in multiplication?—I have not given the subject sufficient consideration to enable me to give an opinion.

887. Are you aware that engineers generally make all their calculations in decimals, from the great inconvenience of the present system?—I was not aware of it.

888. Were you aware that the Bank of England now buy and sell gold decimally?—I was not.

889. With respect to parties dealing in retail trades of every description, would the quantity sold soon adjust itself to the value of the money received?—Very soon.

890. Would you approve of the value, that is, the number of mils, being marked on each piece?—Most decidedly.

891. Do you think that half-farthings or half-mils would be wanted?—I never heard on the part of the working classes a desire for a smaller coin than a farthing; the mil would be a trifle less in value.

892. Are you aware that at the Mint, at this moment, there is a large amount of half-farthings that have never been called for?—I was not aware that there were any in the Mint; but we find with the lower classes, that if they have occasion for a smaller coin, they purchase an article at a higher or lower price; it is only in times of very great distress that we find the slightest desire on their part for a smaller coin.

893. It would be impossible, I presume, to make any coin that would enable you

you always to purchase the same quantity of food?—It would be difficult when you came to divide it and subdivide it.

894. It would be impossible to provide any coin to meet it?—Quite so.

895. What do you think of the size of the 10-mil piece in copper?—It would be inconveniently large. I should prefer it in silver, but as large as it could be made.

896. Not in mixed metal?—Yes, in mixed metal.

897. Would not the poor think the coin deteriorated, and that it was a fraud upon them?—No, I think not. If they found it circulate freely enough, they would have no objection to it, unless it had a strong likeness to base coin.

898. Mr. *J. B. Smith*.] What is the coin by which the working classes generally measure their wages, and measure the price of commodities?—By the sovereign and by the shilling generally; so much per day, or so much per week.

899. Do they reckon their wages at so many shillings per week, or so many sovereigns?—More frequently shillings; it is only recently that they have had so much better pay.

900. Are the prices of commodities generally calculated in shillings and pence?—Just so, depending upon the article; tea is so much per pound.

901. In the course of your business, there is scarcely an article that you reckon by the pound sterling?—Scarcely anything.

902. All articles are reckoned by shillings and pence?—All by shillings and pence.

903. Do you apprehend that there would be any inconvenience if, instead of reckoning articles by shillings, as the poorer classes are now accustomed to do, they made their calculations in florins?—None whatever; of course the working classes would take some time before they adopted that expression.

904. Is it your opinion, if any system of decimal coinage could be adopted which should retain the name and use of the shilling as at present, that that would be an advantage?—I do not well see how any change can take place without altering the value of the coin, and then I think it would make the working classes a little suspicious; but if you have a change of name altogether, they would be more reconciled to it.

905. Supposing you were to adopt this system, that 10 mils should be 1 *d.*, that 10 *d.* should be 1 *s.*, and that 10 *s.* should be one decimal pound; in that case the value of the shilling would remain as at present?—Just so.

906. Would there not be an advantage if such a system were adopted, retaining the name of the shilling, with which the working classes are at present so familiar, and by which they measure the rate of their wages and the value of commodities?—I think it would be an advantage to retain the name of the shilling provided it underwent no change, which, in that case you have mentioned, it would not.

907. Do you see any inconvenience to arise from having two decimal pounds for one pound sterling?—I should have no objection whatever to that.

908. So far as it relates to accounts, supposing we adopted the system of pounds, florins, and mils, how would you write down 14 *s.* 6 *d.* of the present money; would it not involve a calculation, when you came to turn 14 *s.* 6 *d.* into 725, that would be very puzzling?—Only for a short time.

909. Supposing the unit of 10 *s.* were adopted, and that then you called 14 *s.* 6 *d.* in the new system 1,450, would not that be an easier mode?—I think it would be easier.

910. Do you think it would be better understood by the working classes?—Yes.

911. *Chairman*.] Would there be any advantage in going to much lower decimals?—I do not wish anything lower than a farthing.

912. The mode just suggested would carry us down to a lower figure in decimals?—I think that is not at all called for.

913. Would it not be much more inconvenient to write 16 *l.* decimal than to write 8 *l.*?—Yes.

914. Would it not unhinge all our ideas of contracts in pounds?—We have been more used to that system, and it would take some time to fall into the other, nor do I see any advantages gained by it.

915. Mr. *Moody*.] The confusion between the pound decimal and the pound sterling would continue for a long time?—I think it would.

916. Supposing you were asked the price of a pound of tea, how would you answer
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answer in florins?—If the price were 4 s. we should describe it in florins, and whatever other coins may be used.

917. Without reference to an even sum, how would you explain it then?—In the same way as we have now odd money in copper coinage.

918. With what coins would you explain 3 s. 8 d.?—I do not see any difficulty the price as at present might not agree with the subdivisions, but that might soon be remedied.

919. Do you think that the poor people would soon get into the habit of reckoning by florins instead of by shillings?—Yes.

920. Mr. J. B. Smith.] Are the working classes much in the habit of buying commodities in small quantities?—Yes.

921. Such as a quarter of a pound of tea?—That is generally the Saturday's outlay.

922. If a person were to go to purchase a quarter of a pound of an article at 1 s. per pound, how much would that come to in the new coinage?—It would be 12 $\frac{1}{2}$ mils.

923. There is no coin of 12 $\frac{1}{2}$ mils, and therefore what would you charge a person for that quarter of a pound?—I think that would very soon adapt itself, for we should purchase in the same way that we sell; at first it would cause some slight confusion, but where at the present moment an article is sold at a shilling we should alter the price of that, and adapt it to the new coin.

924. You are aware that decimals cannot be divided by so many parts as a shilling?—No, but we should adapt our prices to the new coin. Assuming, for instance, that an even price would entail upon us a trifling loss per pound of tea, we should sacrifice that in order to make an even price to the public.

925. When it came to half a mil, and there was no coin to represent it, what would you do then?—In very small quantities we should take that as we do now with respect to the farthing; when we cannot divide the farthing there is an advantage in favour of or against the purchaser.

926. In all cases where a fraction comes to half a farthing, you charge a farthing?—We do; but it is rarely done, as the poorer classes are keen calculators, and they avoid the fraction. Formerly when tea was 5 s. per pound it was 2 $\frac{1}{2}$ d. per half ounce, but the moment the price was reduced the fraction was avoided.

927. Is there not a great disadvantage in buying small quantities, because it may involve fractions?—Very rarely; the price of tea is 4 s. per pound, and we do not make up less quantities than three farthings' worth, which is a quarter of an ounce.

928. Chairman.] Would not the constant fluctuation in the price of tea and sugar, no matter what the coinage was, continually involve fractions?—Undoubtedly, but we endeavour to avoid that, and the poorer classes take an article of a higher or lower price; there is no disadvantage arising to them.

929. It would be perfectly impossible for any coinage to meet the constant fluctuations in the prices?—Perfectly so.

930. Mr. J. B. Smith.] Is it not desirable that you should adopt the system of coinage which should involve as few fractions as possible?—Undoubtedly.

931. Do you ever sell so small a quantity as half an ounce of tea?—Yes.

932. Parliament having recently reduced the duty on tea by 4 d. per pound, what advantage does a person reap who buys half an ounce of tea?—At present none, in consequence of the advances in the market; but what he will ultimately obtain, will depend upon the consumption.

933. Assuming that there is no advance in the price of tea, and that you remit on a pound of tea the whole amount of the 4 d. taken off, what advantage would result to the buyer of half an ounce?—About a farthing, or scarcely that.

934. If he bought an ounce, he would only gain the advantage of a farthing?—The poorer classes would avoid those prices, or would go to the lower price; the working man would gain a farthing upon the ounce, or if he found himself a loser by purchasing half an ounce, he would take the 4 s. or 3 s. 4 d. tea. The poor are always sufficiently good calculators for that.

935. Is it ever your custom, when parties purchase an article which comes to a fraction less than a farthing, to give something else to make up the difference?—We do not, but we avoid those fractions; for instance, we do not sell a quarter of a pound of sugar at 5 $\frac{1}{2}$ d.; we sell the 6 d., or 5 d. sugar. If we sold part of a pound of sugar at 5 $\frac{1}{2}$ d., the purchaser would be the loser.

936. You use farthings, I suppose, to a great extent?—To some extent; there are

are smaller shops which use them more extensively than we do, such as chandlers' shops, where the articles sold to the poor are more subdivided.

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937. Do you know whether the practice in any case is to give a portion of some other commodity to make up the fractions?—That is not the practice, as the same rule applies to them as to ourselves; the working classes go either to a higher or a lower price for the article, so that they might not be defrauded, as they term it, of the fractional part. In almost all articles that are sold there is such a range of price that they can do so.

R. C. L. Bevan, Esq., called in; and Examined.

938. *Chairman.*] YOU are a Banker?—I am.

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939. And must, from the nature of your business, have very large transactions?—Yes.

940. Have you formed any opinion of the advantages or disadvantages of decimalizing our coinage?—I have, and I think the balance is very largely upon the side of the advantages; the advantages are obvious, the great facilities and the avoiding of mistakes. On the other hand, the only two disadvantages, as I apprehend, are, first, the difficulty of the transition, which I think would soon be got over, and the accommodating the new system to tolls and imposts fixed by law. I think that as regards trade, no difficulty would be felt, but that it would speedily find its level. The difficulty, too, with regard to tolls, and also with reference to the penny postage, might, I think, be also very easily overcome.

941. Assuming the toll of a bridge, fixed by Act of Parliament to be a penny, and that the owner taking four mils would lose four per cent.; if he were allowed for the first five years to take five mils to enable him to buy an annuity to indemnify him for the loss of the four per cent., would there then be any difficulty?—That is not the way I should get over it.

942. *Mr. Moody.*] That would be mulcting one generation to pay for another?—It does not appear to me that would be a satisfactory plan to adopt. I think the only way would be to revise the table of tolls, and to give and take; that is, that the toll-keeper should be allowed to take a little more upon one toll, and less upon another; so that on the balance, whatever the tolls might be, the table should be brought to produce much the same as at present.

943. *Chairman.*] Would not some difficulty arise, assuming the sixpenny tolls to produce 500 £., and the penny tolls to produce 100 £., to ascertain exactly what you should allow upon each item?—I think you must take that into consideration; I think that in each case the magistrates, or the road surveyors, whoever the party may be, should arrange that with the proprietors of the tolls.

944. Would it not be almost impossible to ascertain that fact, the toll-keepers receiving tolls of various denominations?—It would be easy to try it for a week or two. I have taken a list of tolls, commencing with a halfpenny up to a shilling; the sixpenny is the same as 25 mils, and the shilling the same as 50 mils, and giving and taking upon the intermediate tolls, I have roughly calculated that 314 farthings will give 321 mils, which is about two per cent. in favour of the toll-keeper, which is no object. I think that where the balance must be one way or other, it should be in favour of the receiver, as it is a public advantage, and the public should pay that very trifling sum, if needful, for the advantage.

945. Assuming the sovereign to be divided into 1,000 mils, and the florin into 100 mils, and the sixpence and shilling to be used probably at their present value, to give change, but not as money of account, how would you divide the coinage?—I should endeavour to keep it as much as possible decimal, and to remove all those coins which could have the effect of retaining the old system in the minds of the people. I should withdraw the five-shilling pieces, and the half-crown pieces, and the sixpenny pieces, and the fourpenny pieces, and the three-penny pieces. I would have the one-mil piece, the two-mil piece, not the three-mil piece, because you cannot convert any number of three-mil pieces into a decimal; a five-mil piece; a 20-mil piece, which should be in silver, and a 50-mil piece, which would be a shilling, and 100-mil piece a florin, and then, of course, a gold sovereign and half sovereign.

946. I suppose you would impress on each of these coins the exact number of mils it represents?—Certainly.

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947. Mr.

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947. Mr. *Kinnaird*.] You ground your evidence on the practical inconvenience you find between the threepenny and fourpenny pieces?—A very great inconvenience.

948. Perhaps you will explain how bankers count silver, and the excessive inconvenience the threepenny and fourpenny pieces are?—In the present pieces, if a banker's clerk has a quantity of mixed silver before him, he takes care to keep it in even shillings; if he takes 2s. 6d., he takes sixpence with it, or 3s., always keeping it in shillings, and whenever he comes to threepenny or fourpenny pieces he throws them out; and when he has done counting the shillings and the sixpences and half-crowns, he then divides the fourpenny from the threepenny pieces, which there is always great difficulty in doing; in fact the clerk has to take up every piece, and to examine whether it has a milled edge or not. This process in a large quantity of silver is exceedingly inconvenient, and therefore we ask our customers to keep separate the threepenny and fourpenny pieces, and for this reason I think that it would be exceedingly inconvenient to have coins with only a penny difference between them, and that the simultaneous circulation of two pieces, one of them four to the florin, and the other five to the florin, would occasion the same inconvenience, and be very undesirable.

949. *Chairman*.] If I understand you, you would like to carry on the business of the country with the fewest number of coins that would enable you to give the necessary change?—Yes; I do not say that as a banker only, but I feel convinced that it would puzzle the people much less to have few coins.

950. If you divided the copper coins into one mil, three mils, and five mils, do you think that the use of the coins would soon be understood?—I would much rather have one mil, two mils, and five mils. I do not like introducing the three mils; I would rather have two-and-a-half mils; but I think with three coins, one mil, two mils, and five mils, there would be no difficulty in changing. The introduction of a 3, 30, or 300-mil piece, as has been proposed, would occasion much inconvenience, because no less number of each than 10 would form an even amount of the superior coin; even a coin of 25 would be much less inconvenient, four making 100; for this reason, I have no doubt a banker's clerk would find it easier to arrive at the amount of a number of 25 than of 30-mil pieces; he would have nothing to do but to tell up four of each as one florin, and those over as 25-mils; for instance, he would at once make 37 25-mils into 9·25, more readily than 37 30-mils into 1.1.10.

951. Mr. *Moody*.] In copper, the approximation in size would not apply as it does in silver?—Not between one mil and two mils, but between two mils and two-and-a-half mils it would.

952. *Chairman*.] How do you propose to rule your books, in four columns or in three?—In three columns, the same as now; I think probably in practice, where there was any such decimal, we should avoid putting in the 0; supposing it were 5,085 mils, I should write five pounds eight florins, and instead of putting 0, merely say five mils, saving the trouble of writing the 0 if the lines were ruled.

953. Supposing you had 10 mils above it, would you not require great care in not putting the five under the 0?—So it does now; if you place 1/ or /1 in the wrong place, it may be added up as 10 instead of 1.

954. It would save you making a decimal point?—Yes.

955. Custom would soon bring people to follow that plan, with respect to ruling their books, which would be most convenient to them?—I have no doubt they would all adopt the same plan as they do now.

956. You are probably aware that the Bank of England buys and sells gold decimally?—I do not know much about that.

957. You have no doubt in your mind that a decimal coinage would simplify all the more difficult calculations to a very great extent?—Extremely.

958. Have you any idea what per-centage in the saving of labour there would be upon the larger operations?—That I could not state; but as regards the quantity of mistakes which now arise in first dividing by 4, then by 12, and then dividing by 20, and then again by 10, I can only say that, in my own experience, having a good deal to do with figures, and not being so *au fait* at them as many of our clerks, I am led into continual errors, which occasion a good deal of loss of time. I should save many an hour by keeping my accounts in decimals, instead of pounds, shillings, and pence.

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959. Mr. *Kinnaird*.] You are speaking of your own experience as a partner?—I am; it would be much the case with the junior clerk, who takes some time before he can cast quickly and correctly. When clerks have perfectly learned it, they do not care so much, as it becomes a second nature to them. The change would not be so great an advantage to experienced arithmeticians as it would to inexperienced arithmeticians. As regards contractors, and those who have the most difficult works to do, they already use decimal calculations.

960. Would it be a great convenience, for instance, if you lost experienced clerks, and had to take on a number of young hands?—It would be a great advantage to a great many rough men who are about the country; clever men who have not had school learning, having good heads, they would be able to keep their accounts in their heads in a way that they cannot do now.

961. *Chairman*.] Would it also be exceedingly advantageous in schools, by diminishing the labour of education?—Immense; I suppose we all have a lively recollection of the troubles of reduction.

962. And would enable boys, instead of making those difficult calculations, to appropriate their time to something that would be more useful to them through life?—No doubt; they could go into much more difficult rules of arithmetic than they do now; in fact, the main difficulty in arithmetic is felt to be the division and multiplication of pounds, shillings, and pence.

963. I think you have expressed your opinion that the names should be changed?—I think it would be desirable to change the names, to prevent confusion.

964. Do you think it desirable that, in the first instance, the new coinage and the old coinage should circulate together, or would you call in the old coins, sending into circulation the new ones at once?—I am not quite aware of the difficulty of calling in coins, but it certainly would be desirable, if it could be done without much difficulty.

965. I believe the usual course is, that by an Order in Council certain coins are declared to be not a legal tender after a certain period, but they are afterwards exchangeable at the banks?—I think it would be desirable. I think that when it is determined to effect the change, and the day is determined on which it will be done, that we had better use every possible means of getting rid of the old system altogether.

966. Assuming that Parliament should entertain the view of this Committee, that decimalizing our coinage would be advantageous, would you not think it desirable, in order to prepare the public mind for the change, at once to pass an Act for carrying it into effect, leaving it to the discretion of the Government, by Order in Council, to say when the change should take place?—I cannot tell whether that would be desirable, or that a certain time should be fixed from which it should take effect. If it were decided upon at this moment, I do not think it should commence earlier than January 1855.

967. Would not an Act of Parliament prepare the minds of the public, and direct their attention to a matter which they were certain would take place at no distant period?—Yes, that is very desirable.

968. Mr. *Kinnaird*.] Have you turned over in your own mind any mode that you could recommend to the Committee for facilitating the transition?—Some of our clerks, to whom I mentioned the matter, raised an objection that we should have to deal with farthings again, which would be very inconvenient, the mills being in fact worse than farthings. I think it would be exceedingly inconvenient in large transactions to force farthings or mills into the calculations that we should have to deal with. I think, therefore, that as we have hitherto excluded all parts of a penny, consisting of four farthings, from our calculations, so I should in public accounts, and in mercantile as well as in banking accounts, exclude all fractions of the five-mil piece; that is to say, that the last column should contain only the figure 5; it should be 5, or 10, or 15, or 20, or 25 mils, and it would be as much recognised in the public accounts as in commercial accounts, as it is now recognised that we exclude farthings.

969. *Chairman*.] Could not that difficulty be met in this way; that if the fraction of account was over $2\frac{1}{2}d.$, we should consider it as one more, namely, six, instead of five mils, and if under $2\frac{1}{2}d.$, that we should reckon it as four instead of five mils?—I think it would be much less troublesome, if it were six, to call it five; and if it were eight or nine, to call it five; and if it were only one, two, three, or

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four mils, that we should not take it into account at all. Then of course we should receive and pay bills or money in the same way, and it would be as generally recognised as it is now recognised that we have nothing to do with farthings.

970. *Mr. Kinnaird.*] Have you ever met with any complaint from customers for not including farthings?—I never heard of it; if a halfpenny by any chance finds its way into the cash, we throw it on one side, and take care not to mix it with the pence, and perhaps they add it to the next halfpenny they find, but it very rarely occurs that a halfpenny is paid in.

971. *Chairman.*] You see no objection to accounts being kept in the manner referred to?—I see no objection to keeping them always in five-mils, it would facilitate calculations exceedingly.

972. In the transition state from pounds, shillings, and pence, to pounds, florins, and mils, would it very much facilitate the change if, whenever a bill was accepted in pounds, shillings, and pence, it stated also on the face of it how many mils it was, as we do with francs?—But then it is so taken by the party here. If I have a bill brought to me drawn in roubles or in francs, I give pounds, shillings, and pence for the bill, and when I receive the amount I receive pounds, shillings, and pence. In this case we should have to take the bill in pounds, shillings, and pence, and should not receive it in pounds, shillings, and pence, but in pounds, florins, and mils.

973. Supposing you made it a condition before you took the bill that the number of mils should be stated upon the face of it?—The two sides of the ledger would not agree, because you would have it entered on one side of the ledger in pounds, shillings, and pence, and on the other side in pounds, florins, and mils. I would suggest that the difficulty would be surmounted by a strong recommendation or a positive Act on the part of Parliament, that bills drawn previously to the date of the alteration, but falling due subsequent to the alteration, should be drawn without shillings or pence at all; I believe there would be no difficulty with mercantile bills, or with traders', in arranging the shillings and pence either in cash, or by carrying them into the next account.

974. *Mr. Kinnaird.*] You would of course adopt the same mode with regard to carrying over the pence at the end of the year?—I think we should probably request our customers at the end of the year, that is, on the 31st December 1854, supposing the change to take effect on the 1st January 1855, to close with an even balance. Public attention would be so drawn to the thing, that if a recommendation of the sort were made, persons would in their cash transactions endeavour to meet that difficulty, which would fall as much upon them as upon us.

975. *Mr. J. B. Smith.*] Supposing a bill from a foreign country were drawn for 400*l.* 5*s.* 6*d.*, and when it arrived at maturity the new system of coinage were adopted, where would be the difficulty in receiving 400*l.* 2 florins and 75 mils?—There would be no more difficulty than if the bill were drawn in francs; I have no doubt that the plan I suggest of drawing in even amounts would be adopted abroad as well as at home, because merchants here would tell their correspondents to draw upon them in even amounts.

976. Would not parties soon learn the habit, as soon as the new plan was adopted, of putting over the figures pounds, florins, and mils?—Yes, but while the pounds, shillings, and pence prevailed you must enter an account in your discount ledger in pounds, shillings, and pence.

977. *Chairman.*] Is there any further information that you can give us?—A great objection is felt by many gentlemen with respect to anything like an increase in the price of postage stamps, but it appears to me that in practice nobody would feel such an increase as would be involved in an advance from four farthings to five mils; the poor would not feel that, because the number of letters written by them is so small that even with their means it would be imperceptible; take a labouring man at 15*s.* a week; I should think if you were to assume that he wrote 50 letters in the year, that would be much beyond the mark; if he were to pay five mils for each stamp, that being 250 mils, we have no difficulty in reducing that into 2½ florins, or 5*s.*, but he pays now 50 pence, or 4*s.* 2*d.*, and therefore in the course of the year he would pay 10*d.* more for his postage; I think that could hardly be considered an hardship. Take the other extreme; persons in the habit of using a large quantity; we use a considerable number; the bulk we charge to

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our country correspondents ; therefore I am not speaking of those, but in respect of our own private letters, including those written by five partners, the stamps we use come to about 100 *l.* a year, being about 24,000 stamps, or something like 76 per day ; what difference would it make to us if, instead of paying 100 *l.* a year, we paid 120 *l.* a year ; I do not think anybody could complain of so small an alteration as that, while it would put several hundred thousand pounds into the Exchequer, which we should get in some other way ; for instance, when the income tax or property tax is reduced to 5 *d.* it will be very little above two per cent., but supposing it were made two per cent., and we were made to pay five mills for a stamp, it would not be a loss to the Exchequer, and the public would not regret the exchange.

978. *Mr. J. B. Smith.*] The plan you propose would be an increase of 20 per cent. upon the postage stamp ?—That is, you would get 10 for a shilling instead of 12.

979. In your opinion, supposing the excess of receipts over and above the present receipts from the penny postage would enable Parliament to take off the duties on butter and cheese, or articles of that kind, the working classes in particular would receive the full equivalent ?—Yes, I think much more than an equivalent ; because I do not think that the lower classes pay for the postage stamps, but they are paid for by people engaged in commerce.

980. *Mr. Moody.*] Any increase in the amount of ferry tolls, where people are going backwards and forwards to their work, would make a considerable difference to them ?—That is a difficult question, of course ; but I think that some arrangement might be made which would be fair for both parties.

981. Where tolls are fixed by Act of Parliament, it would involve a change of the Act ?—You must not inflict any injury on parties who possess a right under an Act of Parliament.

982. *Chairman.*] Where workmen are passing daily, there might be an arrangement for their buying tickets at a certain price ?—Just so ; they might buy six for 25 mills.

983. *Mr. J. B. Smith.*] Your transactions are generally in large sums ?—I am sorry to say that we have a good many small ones.

984. You never pay anything less than one penny ?—We have nothing to do with anything less than a penny.

985. What is the smallest cheque you have paid ?—I cannot say what is the smallest cheque I ever saw. It is very seldom that a cheque is drawn for less than 2 *l.* or 3 *l.*

986. When you calculate interest, do you calculate farthings ?—We always use tables for the calculation of interest.

987. When the interest comes to the fraction of a penny, do you abate it ?—If a farthing or halfpenny, we always abate it.

988. On both sides of a long interest account, you take no notice of the fraction of a penny ?—We give and take, and bring it as near as we can.

989. Is it not the custom, when the fraction comes to the halfpenny, to charge nothing, and when it comes to three farthings, to charge 1 *d.* ?—It is.

990. Dealing as you do in large sums, you cannot give the Committee an idea of the effect that these changes would have on parties who deal in small sums ?—I cannot.

Mr. Samuel Lindsey, called in ; and Examined.

991. *Chairman.*] WHERE do you reside ?—68, Lower Marsh, Lambeth.

Mr. S. Lindsey.

992. What are you ?—Grocer and Tea Dealer.

993. The Board of Trade wrote you a letter, to ask your views as to the effect which the change in the currency would have upon the lower classes of the community, with whom it is understood you are extensively engaged, receiving as many as a thousand farthings in the week ?—I believe that is the case.

994. Do you think that if the poor man received 25 farthings for the 6 *d.*, where he now receives 24 farthings, there would be any difficulty in his readily adopting the change ?—No, I think not at all.

995. Do you think there would be any unpleasant feeling on the part of the poor ?—No ; I think no dissatisfaction at all would be felt.

996. From what I have heard, probably no house in London has more extensive dealings

Mr. S. Lindsey.

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dealings with those classes, or receives a larger number of farthings in the week than yourself?—I should think there are a great many farthings in our neighbourhood; it is a very low one.

997. Have you any opinion to express as to what the names of the new coins should be?—I have not.

998. Do you think we should continue to call this lower denomination farthings?—I think the lower classes would like it better.

999. Would they not continue to call them so?—I think they would for a time.

1000. Do you think it desirable that it should be stated on each piece the number of farthings or mils that it represents?—I do.

1001. As regards the mil being of somewhat less value than the present farthing, would not the trade soon accommodate itself to giving a quantity of tea or sugar, or anything else, to correspond with the value of the money received?—It would soon find its level.

1002. Competition would soon bring it down?—No doubt of it.

1003. You buy, of course, to a considerable extent?—Yes.

1004. Would it be a great convenience in your accounts if they were arranged in tenths, or decimally?—I should think it would, but it would require practice to learn the system.

1005. Instead of having to carry 1 at 20 when you deal with shillings, and 1 at 10 when you get to pounds, you would have a calculation of 10 throughout?—No doubt that would simplify it.

1006. What, in your opinion, would be the effect of the change in the system of copper coinage upon those with whom you are engaged in your transactions?—I think the lower classes at first would feel a great dissatisfaction in the change of the copper coinage, as they would probably think they were not getting their full value.

1007. Would it be a sufficient explanation to them, that for the sixpence they had only received 24 farthings, but that now they had 25 mils?—When they understood that, they would be perfectly satisfied; but the lower classes are apt to fancy everything is against them.

1008. *Mr. J. B. Smith.*] You have heard my questions to the former witnesses as regards the plan of adopting a different unit, so as to retain the present shilling as a common coin; which would you prefer, the shilling or the florin?—I should prefer the shilling.

1009. You think that the working classes would understand better putting down 1,700 as 17 s., than to put it down as 17s. 0d.?—I think so, decidedly.

1010. If that plan were adopted, you would see but little inconvenience in adopting the copper coins?—I see but very little inconvenience as regards the copper coins, but very great inconvenience if you do away with the shilling.

1011. Do you not reckon the price of most of your articles in shillings?—Yes; everything is bought in shillings.

1012. The shilling is a much more important coin to the working man than the pound?—Yes; in our business we pay 37 s., or 38 s., or 50 s. for sugar; we never introduce the pound at all.

1013. And you buy coffee at so many shillings per hundredweight?—We do.

1014. Are the working classes in the habit of buying articles in small quantities?—Yes. I get all sorts of customers, because I am near the railway station; but we have some customers who come for quarter of an ounce of tea, and in one shop I had, we used to sell in the course of the week, 1,300 quarter pounds of sugar, and very nearly as many quarter ounces of tea.

1015. In those cases where the fraction of a penny is below the farthing, how do you manage it?—The public always manage that, because they would not buy half an ounce of tea at 3 s. 8 d., but half an ounce of tea at 3 s. 4 d., or 4 s.

1016. Does it not often happen that you have a fraction of half a farthing?—That could only be in the sale of half an ounce of 1 s. coffee.

1017. Suppose a person bought a quarter of a pound of a 1 s. article, which would cost 12 ½ mils under the new coinage, would you not, in that case, charge 13 mils?—We must either take the advantage or give it.

1018. You would not be likely to give the public the advantage?—We are very liberal; I do not know how that would be.

1019. Supposing the coinage could be so adapted as that a quarter of a pound of

of a 1 s. article could be bought without any fractions, so that the public might lose nothing, would not that be a great advantage?—No doubt.

1020. Is a shilling a very common price for articles?—Not in our business.

1021. You are of opinion that it would be very desirable to keep the shilling?—I think the shilling would be desirable.

1022. *Chairman.*] Is it possible to issue any coin, be it what it might, which will meet the constant fluctuations in tea, sugar, coffee, and other articles?—No.

1023. If it were right to-day, it would be wrong to-morrow?—Yes.

1024. Would not the buyer soon understand that one florin was precisely the value of 2 s.?—Yes.

1025. Sir *W. Clay.*] You are aware that the shilling would still remain as a coin?—Yes, it would represent 50 mils, and the public would soon learn that.

1026. Mr. *J. B. Smith.*] Do you ever make use of half-farthings?—No.

1027. Have you ever seen them?—I have; they were introduced into our neighbourhood, but the public would not have them.

1028. Is it a custom with you, when you meet with fractions less than a farthing, to give some article in exchange?—Our goods never come to less than a farthing in any way.

1029. You think that a half-farthing would be of no use?—No use at all.

Mr. *Charles Meeking*, called in; and Examined.

1030. *Chairman.*] YOU are a Draper, I believe, on Holborn-hill?—I am.

1031. Are you in the habit of selling both large and small quantities in a very extensive way?—I am.

1032. You have heard the evidence given by the last witnesses with respect to what they consider to be the advantages of a decimal coinage; do you take the same view as they do?—A decimal coinage would, in my opinion, facilitate every transaction of business, and the transition would be practicable in books of account, even if the new denomination as well as the old denomination of coins were in circulation at the same time, if that were necessary, by keeping separate columns in the ledgers, just as we do now in our French bought ledger, where we put all our transactions in francs, and then in English money, by which means we can always balance our accounts. It facilitates the transaction very much, and as a proof of the decimal coinage being very easy, I may state that in France women keep a great portion of the books.

1033. Are you of opinion that the present coins and the new coins circulating simultaneously would instruct the people sooner in the comparative value of the new coins?—I think they would, judging from my own experience in travelling. I think that, in journeying up the Rhine, you find that people very readily understand the various coins, and soon become intimately acquainted with the respective values of the coins. I think the people would soon become intimately acquainted with the coins if they were circulated together; and I think that if a day were fixed, say at the expiration of three or six months, for the withdrawal of the old coin and the exclusive use of the new, and all persons arranged their books by that time, a little determination and resolution would soon complete the matter.

1034. You have heard what has been suggested as to dividing the pound into 1,000 parts, and the florin into 100 parts, and that those coins should be marked with the number of mils they represent; would not that very soon familiarize every class of the people with the coins, and teach them that 25 mils were of the same value as 6 d., and 50 mils of the same value as 1 s.?—Yes, if pounds and florins are to be retained in deeds and accounts. We know, just after the French revolution, they altered their coinage, and the people soon became acquainted with it when everything was reduced into practice.

1035. Sir *W. Clay.*] Do you think, with reference to some objections that have been stated as to the inconvenience to the lower classes in making purchases to a very small amount, that they would soon learn that the five-mil piece was of more value than a penny, and that therefore they would only deal with those shopkeepers who gave them an equivalent in the value of the goods?—I think there would be no practical injury done to the poor.

1036. *Chairman.*] If the four-mil piece were issued, six of those and one mil making 6 d., and the coins were permitted to circulate together, would

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Mr. *S. Lindsey.*

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Mr. *C. Meeking.*

Mr. C. Meeking.

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not the poor more readily associate their ideas with the four-mil piece than the five-mil piece?—I think they would.

1037. Would you have a one-mil piece, a two-mil piece, a three-mil piece or four-mil piece, and a five-mil piece; or one-mil piece, three-mil piece, and five-mil piece; or one-mil piece, two-mil piece, and four-mil piece; which do you think would be most convenient to the public service?—I would have one, two, three, four, and five-mil pieces.

1038–40. You would have one-mil piece and five-mil piece?—Yes, and two, three, four-mil pieces.

1041. *Chairman.*] Would you prefer a one-mil piece, three-mil piece, and five-mil piece?—My business does not give me an opportunity of answering that question, quite decidedly.

1042. Have you thought what would be the effect of changing the name from a farthing to a mil?—I have not thought of it, but I should suppose that any term would be adopted with great facility as long as it was not a foreign term.

1043. We have had some evidence which induces us to suppose that it would very much facilitate education in schools?—I am so much engaged in my business, that I am sorry to say I have not given that subject much attention; but I should think the more simple you make arithmetical calculations, the better it would be.

1044. Mr. J. B. Smith.] You have heard the examination of different persons as to retaining the shilling in preference to the florin, as the coin most adapted to the working classes; what is your opinion on that point?—I would abolish the name of pound, florin, pence, and farthings, and use shillings and mils only, whether in books of account or legal instruments, using the shilling as a unit, and mils for the fractional parts of that coin; or, instead of writing 1*l.* 10*s.* 6*d.*, say 15*s.* 25*m.*, using two columns for money in lieu of three, making the florin the unit, and stamping it the shilling-piece or 100 mils.

1045. Do you think it would be better to retain the pound sterling, and to divide it into 1,000 parts, florins, cents, and mils?—No; I would name the pound, “Ten-shilling piece,” and decimate the shilling into mils.

1046. Would you prefer that a unit of 10*s.* should be taken to admit of 1*s.* being the coin most adapted to common uses; for instance, 10 mils, one penny; 10*d.*, one shilling; 10*s.*, one pound?—I do not comprehend the question.

1047. If you had to express 15*s.* 6*d.* of the present money, you would write it 1,550?—Yes; or more simply, for books of account, 15*s.* 25*m.*, if the single shilling and not the two-shilling piece be the unit.

1048. Would that be easier than having to write it ,775?—No; I do not think it would be easier to write it, but it would be more suitably expressed by 15*s.* 25*m.*

1049. Would it not be better understood by the working classes?—It might at first, but after a month or so ,775 would be quite as intelligible to them.

1050. Are you of opinion that it would be more desirable to retain the pound sterling as at present, and keep the florins as shillings, in preference to the unit of 10*s.*?—I do not think I could give any definite opinion, as perhaps experience only could determine accurately whether the shilling should be the unit. (*See Answer 1044.*) In reference to the foregoing, if three columns should be determined upon, perhaps pounds, florins or 2*s.*, and mils, would be the best.

1051. You are in the habit of buying French goods, I believe?—Yes.

1052. You are aware that their measurements are on a decimal system?—Yes.

1053. Do you think it desirable to adopt a decimal measurement in England?—Very much so; and at the same time, if possible, that you alter the coinage; and also in weights.

1054. Do you think they should be simultaneous?—Yes.

George Arbuthnot, Esq., called in; and Examined.

G. Arbuthnot, Esq.

1055. *Chairman.*] ARE you Chief Clerk in the Treasury?—I am Auditor of the Civil List, a Treasury office, with duties assigned to it analogous to those of an Assistant Secretary.

1056. You are conversant, I believe, with what took place when the change was made in Ireland in altering the 13*d.* for 12*d.*?—I have looked through the proceedings of the Treasury on the subject. An entire change had been effected in that case of the system of the currency of Ireland, and there

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were a great many points to arrange by the Treasury ; but the only point which seems to apply particularly to the proposed alteration of the coinage here, is that which relates to the conversion of the Irish penny into the denomination of the British penny.

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1057. Tell us under what Act of Parliament and under what regulations the first transaction took place?—The Irish currency was one-thirteenth more than the English, or rather, the value of the pound Irish was one-thirteenth less than the English. The difference arose in the time of the rebellion, when James was in Ireland opposing the Crown, and being short of funds, in order to find the means of paying his troops, he depreciated the currency, and it remained in that state up to the time of passing the Act of 6 Geo. 4, c. 79.

1058. Mr. Ball.] The actual difference was, I believe, 13 *d.* Irish made 1 *s.* English?—As regards the shilling, that was the precise difference. The effect was, that the silver coin, then the current money, became overvalued by the addition of one-twelfth to its nominal value ; the same overvaluation would extend to the gold coin, when that became the current money of the country, and the pound sterling would represent the value of 1 *l.* 1 *s.* 8 *d.* Irish currency. Regarding the proceedings of the Treasury in the matter of the copper coin of Ireland, I will, as the best information I can give to the Committee, read a memorandum I have made upon looking over the Treasury Minutes.

[*The Witness read the same, as follows :*]

By the Act 6 Geo. 4, c. 79, for the assimilation of the currency and monies of account throughout the United Kingdom of Great Britain and Ireland, it was provided (sec. 11), that, after a day to be named by proclamation (by his Majesty and the Lord Lieutenant of Ireland), the silver and gold coins of Great Britain should be current in Ireland at the same rate of pence as in Great Britain, and not as heretofore in Ireland, viz., the silver 6 *d.* at 6 *d.* instead of 6 $\frac{1}{2}$ *d.*, and so on.

By the following section (12) it was enacted that, on like proclamation, Irish copper money might be brought into the Bank of Ireland and exchanged there for British copper coin, at the rate of 12 pence British for 13 pence Irish, and that thereafter the Irish copper coin should cease to circulate.

After the passing of this Act, proclamations were passed regarding the gold and silver coins, in pursuance of the 11th section.

A new copper coinage had at the time been ordered, but as it was not ready for issue, proceedings under the 12th section were suspended. This copper money, when completed, was ordained, by proclamation, to be current and lawful money of the United Kingdom of Great Britain and Ireland, with a limitation of the tender at 12 *d.*

No steps were however taken for withdrawing the Irish copper money from circulation. It was probably felt that, as there was no inducement to people to bring in 13 Irish pence for the purpose of getting them exchanged for 12 pence of the currency of the United Kingdom, any proclamation for that purpose would be nugatory. The two descriptions of coin remained in consequence for some months in concurrent circulation ; representations were then made to Government by trading bodies and others, of the great inconvenience to commerce which resulted from this state of things, and it was decided to adopt the course of making the copper money, formerly coined expressly for Ireland, current in the United Kingdom at the same rates as the copper money of England, and that recently coined for the United Kingdom.

The Treasury submitted a case for the opinion of the Attorney and Solicitor-general, whether the King could legally be advised to issue a proclamation for this purpose. Their opinion was to the following effect :—

“ We think the King by his proclamation may give a new value to the Irish copper coin, and render it current throughout the United Kingdom ; but as the Act 6 Geo. 4, c. 79, s. 12, has expressly provided that there shall be delivered, at the said Bank of Ireland, to every person bringing in and delivering such copper coin of the currency of Ireland a sum in the current copper coin of Great Britain, after the rate of 12 pence of such British copper coin for every 13 pence, or 26 halfpence, of such copper coin of the currency of Ireland, so to be brought in and delivered at the said Bank of Ireland, we think, when the coin is called in, it must be exchanged at the rate fixed in the Act, unless another Act should in the meantime pass, introducing a new regulation upon the point, in conformity to the new nominal value of the coin.

(signed) J. S. Copley.
Chs. Wetherell.

Serjeants' Inn, 22 June 1826.

In pursuance of this opinion, proclamations were issued in England and Ireland, declaring the copper coin of the latter country to be current coin of the United Kingdom, at the rate of 12 pence to the shilling.

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The 12th section of the Act fell to the ground, as no proclamation was issued in Ireland for calling in that coin, and no further enactment was passed by Parliament on the subject.

1059. *Chairman.*] Were there any disturbances in Ireland owing to that change?—None at all.

1060. Notwithstanding the peasantry might suppose that they were losing a penny?—I never heard that there was any difficulty; but they had the two coins in concurrent circulation, and very probably the inconvenience of having two pennies of different value was so great, that they were prepared to have it adjusted. A similar measure of late years was introduced into the Isle of Man, and was the cause of riots and great discontent.

1061. The holder of 13 Irish pence could go to the Bank of Ireland and receive an English shilling?—It required a proclamation to be issued, which never was issued.

1062. *Mr. Ball.*] It was declared that after a certain day the Irish copper coins, which previously had been at the rate of 13 pence to the shilling, should pass at the rate of 12 pence to the shilling?—Yes.

1063. So that every person holding Irish pence gained in proportion of 13 to 12?—Yes, but he lost in purchasing power.

1064. *Chairman.*] He neither gained nor lost?—Theoretically he neither gained nor lost; but practically I think the change involved some grievance upon the receiver of pence. Take any small article, such as two eggs sold for a penny, it is clear that a person would get only 24 instead of 26 for the shilling.

1065. *Mr. Ball.*] In that illustration the small dealer would gain?—Yes; but the buyer would lose. I think that in all cases you will find depreciation of a coin more popular than appreciation.

1066. Let us put the case of a person having Irish copper coin in his hand at the time of the change, that person who, before the change, received for 13 pence Irish a shilling, would, on the day following, receive a shilling for only 12 pence Irish, and would therefore gain a penny?—If that transaction took place.

1067. Did it not, in fact, take place?—It is but very rarely that a poor person wants to get a shilling for 12 pence; the usual course is to get change for a shilling.

1068. In the case of a person receiving wages of 10 *d.* per day, he would, after the change, in 12 days receive 120 pence, or 10 *s.*, whereas, before the change, he would receive less than 10 *s.*?—Reasoning it in that point of view, the holder of a penny would be a gainer if he continued to receive 10 *d.* a day; but the practical question, I fancy, depends upon the purchasing power of the penny, which would not be altered immediately on the change.

1069. *Chairman.*] In point of fact, the individual holding 13 pence was, practically, neither a gainer nor loser in exchanging them for a shilling, but if he went to market he would find 13 pence were better than 12 pence?—Yes; and for that reason, probably, it was not necessary to issue a proclamation, and the coins remain in circulation to this day. In the case of Ireland, from the concurrent circulation of two coins of the same name, but of different values, I apprehend there was great difficulty in ascertaining what the penny really was; it created great confusion in all transactions, and I have no doubt that the confusion that existed facilitated the change very much.

1070. *Mr. Ball.*] Is it your opinion that, by creating difficulties, an uneasiness would be felt which would lead to the change?—I think so, if it were not so great as to cause serious inconvenience.

1071. *Chairman.*] Were any steps taken by Government to prevent misconception on the part of the holders of Irish pence?—Nothing was done but to issue a proclamation; authorized tables were, however, published, showing the rate at which Irish money was to be converted into English money.

1072. Nothing like riots took place?—No; I believe the change gave general satisfaction in the country, so much inconvenience having been experienced in transactions carried on between Ireland and England.

1073. *Mr. Ball.*] Can you state whether any reports were received by the Treasury or the Home Office at that period from the public departments in Ireland with reference to the cause for making the change, and the results of it?—It originated in representations from commercial bodies, I believe; the Chamber of Commerce at Belfast, for instance, made representations, and Mr. Hill, who was then

then Assistant Secretary to the Treasury, was sent to Ireland to obtain information on the spot.

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1074. This was before the change?—Before the change; a great deal passed in personal communication, which is not on record.

1075. You are not able to state whether there were any written reports made on the change?—There were no written reports made.

1076. Was the change in Ireland effected peaceably, and without any demonstration on the part of the populace, under any notion that an injustice was done to them?—Yes. I wrote the memorandum to which I have referred whilst I was in Ireland, and I made inquiries there on the subject, and was told that there was no difficulty on the subject. I asked among my friends who recollected the change, whether any inconvenience arose, and they all said they did not recollect that the people complained.

1077. *Mr. Ball.*] The suggestion you have made with reference to fractions is based upon the assumption that half mils would be coined?—I presume you refer to a paper of mine, in the hands of the Chairman, in which I proposed that, in case it should be determined to decimalise our currency by rating the farthing at the 100th of a florin or the 1,000th of a pound, it would be necessary to lay down some plain rule (as was done in the case of the Irish currency) for dealing with fractions which will arise in the conversion of payments from the present to the new denomination. I suggested that all fractions of three-fourths and upwards of a mil should be counted as a mil; fractions of one-fourth to three-fourths, as half a mil; and that all fractions below one-fourth should be excluded. By this scheme the difference would never exceed one-fourth of a mil. I assumed half mils, because half farthings exist as a legal coin, though they are not used in England at present.

1078. Does it appear to you, following the experience of Ireland, that any serious inconvenience in effecting the contemplated change would be found, if a proclamation were issued declaring that the existing farthing should henceforth pass as one mil or 1,000th part of a pound sterling, other coins filling the links in the chain of decimal coinage being issued at the same time?—It must be borne in mind that the change proposed now is in the opposite direction of that effected in Ireland; there the copper money was appreciated; and even if that change had been attended with difficulty, it would not follow that a similar difficulty would arise from a depreciation, as is now proposed, of our present copper money. As regards the transactions of the common people, I do not think any serious difficulty would occur; I think it would be rather desirable to retain the penny.

1079. By name do you mean?—If it were retained in fact, it would never alter its name in common usage.

1080. Do you mean, while retaining the penny, to fix its value at $\frac{1}{150}$ th instead of its present rate of the $\frac{1}{140}$ th part of a pound?—Exactly. I think people are so much habituated to the use of pence, and the equal division: our currency has so long proceeded upon the system of equal division, that is, division by two, that it would be particularly inconvenient to the lower classes to deprive them of it. To divide by two is the most simple process of calculation; you have farthing, halfpenny, and penny.

1081. *Chairman.*] That would defeat the object of decimalising?—No, it would leave the lower denominations of coin, for practical purposes, in their present state, but they might be adapted to a decimal system by a slight alteration of the value for which they pass current.

1082. *Mr. Ball.*] Have you applied your mind to a consideration of the best mode of meeting the difficulty as to the price of the postage stamp, and especially as regards the tolls of bridges and ferries?—I think there would be great difficulty as to the tolls; for instance, when I was walking over Hungerford Bridge the other day, having paid the halfpenny toll, it occurred to me that if the proprietors received only two mils, they would lose four per cent.

1083. *Chairman.*] If you were to allow them to take three mils for two years, and two mils thenceforward, they would probably be neither gainers nor losers?—I do not know how the public would be satisfied with that.

1084. *Mr. Ball.*] A suggestion has been made that the loss for the future might be bought off by a small increased toll for the present?—That would materially

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affect persons constantly using the bridge. I do not see how any change of system can be effected without giving and taking. I should think that, in the case of tolls that vary up to higher sums, they might be equalised very well.

1085. *Chairman.*] Would there not be a practical difficulty in ascertaining, in the case of a sixpenny toll and a penny toll, how much you are to add to the one and deduct from the other?—In my last answer, I had in mind such cases as conveyance by railway, where the charges involve an aggregate of small rates. In the case of small individual tolls, there would no doubt be difficulty. None would attend the adjustment of a sixpenny toll, a sixpenny piece being the quarter of a florin; but it would not be easy to adjust a penny toll equitably and at the same time conveniently. It is very troublesome when the toll is not an even coin; in the neighbourhood of Dublin there is a toll of, I think, 3 $\frac{1}{2}$ d., and it is a perpetual grievance constantly to have to look for a farthing.

1086. Might that difficulty be obviated by selling for instance six tickets for 25 mils?—I do not think that that would suit the common people; they may have a halfpenny ready, but may not be prepared to invest 6 d. in tickets. Even in other classes, it would only suit persons in the frequent habit of using the bridge. It would deter casual passers.

Jovis, 9^a die Junii, 1853.

MEMBERS PRESENT.

Mr. Brown.
Mr. J. B. Smith.
Mr. Moody.

Mr. Kinnaird.
Viscount Goderich.
Mr. Ball.

WILLIAM BROWN, Esq., IN THE CHAIR.

The Duke of Leinster, Examined.

*The Duke of
Leinster.*

9 June 1853.

1087. *Chairman.*] WE are informed that your Grace has paid some attention to the subject of the introduction of a decimal coinage?—I have.

1088. And that you can also give us some information as to the effect of a change that took place some years ago in the currency in Ireland?—Yes.

1089. Will you have the goodness to state what took place on that occasion?—I think it was in the year 1826 that the currency was changed from Irish into English.

1090. Did any difficulty arise, or was any objection made on the part of the humbler classes?—There was a little difficulty at first, until the matter was perfectly understood; but tables were published, and every explanation given, which removed all difficulty.

1091. I believe an English 1 s. and an Irish 1 s. were concurrently in circulation?—There was an Irish 1 s.; but the coinage was so very bad that the Bank of Ireland at one time issued a 10 d. token instead of having a new coinage.

1092. Do you recollect how long those 10 d. tokens continued to circulate?—Until the new currency came in.

1093. Was any objection made to the 10 d. token on the part of the peasantry or other parties accustomed to the shilling?—No; I believe they were very glad to get them, because the Irish shillings were dreadful; in getting change for a sovereign you would probably receive three or four bad shillings. The Irish currency in 1804 and 1805 was in a dreadful state.

1094. Mr. *Kinnaird.*] Did that continue for some time?—Until the change in the currency, which was somewhere about the year 1826.

1095. Mr. *Ball.*] Do you conceive that the change in Ireland was greatly facilitated

facilitated by the fact that the copper coinage was increased in value; that is, was made equal in value, by the proclamation that was issued, to the English?—I do not think that it had any effect.

1096. Do you conceive that it would have been as easily carried out if it had been the other way?—Just the same; we used to have English pence passing current at the same time.

1097. Were they received as of a different value?—The English pence were not; the shilling was.

1098. You could only obtain the English shilling in exchange for 13 pence Irish?—Just so.

1099. *Chairman.*] I understand your Grace to say, that after the change took place the Irish money was turned into English money, and was received without difficulty by the peasantry throughout the country?—Certainly.

1100. Did no feeling exist on their part, that as 13 pence had passed for a shilling, and only 12 pence afterwards, they were sustaining the loss of a penny?—At first they did think so, but after a short time they found out that it made no difference.

1101. *Mr. Kinnaird.*] May I ask what steps were taken to facilitate the change by making it intelligible to the lower orders?—Tables were published in sheets by the Government, which gave every explanation.

1102. *Chairman.*] In the event of a change taking place from pounds, shillings, and pence, to decimals, how do you consider that the decimals should be divided; our attention having hitherto been confined to pounds, florins, cents, and mils?—I would rather divide them into pounds, florins, and mils.

1103. That is only three denominations?—Only three denominations.

1104. Inasmuch as 6*d.* and 1*s.* are in circulation, one being of the relative value to the florin of 25 mils for 6*d.* and the other 50 mils for 1*s.*, do you consider it desirable to withdraw them at an early period, or to allow them concurrently to circulate?—I would allow them to circulate as change.

1105. How many coins below the 6*d.* would you think necessary to answer the convenience of trade; would you recommend the 1-mil piece, the 3-mil piece, the 5-mil piece; or 1-mil piece, 2-mil piece, 3-mil piece, 4-mil piece, and in addition, a 10-mil piece?—I think the 1-mil piece, 5-mil piece, and 10-mil piece would be sufficient for the purpose.

1106. Would not some difficulty arise between a 5-mil piece and a 10-mil piece, for this reason, that you could neither make three nor two?—I would give in exchange three 1-mil pieces. I think it desirable not to have too many coins, three copper coins being, in my opinion, sufficient.

1107. Do you propose that the 10-mil piece, being twice the size of the present penny, should be of silver or copper?—I think it would be most convenient in silver.

1108. Have you thought of the advantages that might arise, not only at present in the system of counting, but in the education of the rising generation, by the adoption of a decimal coinage?—I have no doubt but that it would give great facilities.

1109. Is it your opinion that many gentlemen, who now are obliged to employ stewards or accountants to settle their accounts, from the difficulties existing under the present system, might without too much trouble attend to those matters themselves?—I have no doubt of it.

1110. *Mr. Kinnaird.*] I believe you are in the habit of looking very much to your own accounts?—Yes; and I should find it a very great assistance.

1111. *Chairman.*] Can you form any opinion of the per-centage of labour that it would save in the schools?—I am afraid I cannot.

1112. Would it create any inconvenience with the public generally if we adopted the decimal coinage altogether?—I believe that after 12 months it would be brought into general use.

1113. If book accounts were kept in pounds, florins and mils, would that be a more convenient mode of keeping them than the present?—Yes.

1114. Calculations of interest, and other matters of that kind, might be made more easily?—Yes.

1115. *Mr. Kinnaird.*] I think you are in the habit of superintending the payment of wages; do you take pains to give to your labourers particular change?—Yes, I am very particular in giving them convenient change.

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1116. *Mr.*

The Duke of
Leinster.

9 June 1853.

The Duke of
Leinster.

9 June 1853.

1116. *Mr. J. B. Smith.*] As regards the change in the Irish currency, are you aware whether the articles of 1s. value of the old coinage were sold at 1s. under the new coinage?—I believe they were reduced, in conformity with the new coinage.

1117. And of course the working classes found that they could purchase the same amount of commodity as they did with the old coin?—Certainly.

1118. When they found that, of course they were satisfied with the change?—Certainly.

1119. *Chairman.*] The quantities sold accommodated themselves, in that case, to the value of the money received?—Just so.

1120. Are you aware that engineers and men who have to make difficult calculations generally, even now adopt decimals in preference to any other system?—I believe so. I remember that Mr. Oldham of the Bank of Ireland told me that the 5*l.* notes, 10*l.* notes, and 100*l.* notes, used to be put up in packages of dozens, but that he directed the clerks to put them up in tens, and that the greatest convenience resulted from that.

1121. Have you any knowledge of the great facility with which the habits of the people in the north of Ireland were changed at one period, the linen merchants having up to that time usually carried about a large amount of gold and silver, when it was suggested that an attempt should be made to induce the weavers to take bank notes; and that the parties were soon so reconciled to the change, that although they knew that gold and silver was at hand, they never applied for it?—I know they would rather have the one pound note that is now in circulation in Ireland than the sovereign.

1122. *Mr. J. B. Smith.*] Has not that confidence in the one pound note arisen from the establishment of joint-stock banks in Ireland?—No.

1123. Had they, previously to that, sufficient confidence in the notes of private bankers?—They would rather have the 1*l.* note of the Bank of Ireland than a sovereign.

1124. Did that arise from the facility of carrying it about?—Just so.

1125. *Chairman.*] We have hitherto spoken of sovereigns, florins and mils; do you think that those would be the best names to adopt, substituting mils for farthings?—I think it would be better to adopt new names.

1126. Two modes have been suggested of meeting the difficulties which present themselves as regards the tolls on bridges, &c.; one is, that the toll-keeper should be authorised to take a little more on one class of toll, and a little less on another, so that he might be neither a gainer nor a loser. Another was, that he should be permitted to receive five mils, the present toll being 1*d.*, for five years, which would be 20 per cent. addition, and would furnish him with an annuity to compensate him for a loss of four per cent. by taking four mils afterwards; would you be kind enough to state which of the two plans you consider most practicable?—I think the latter would be the fairest and simplest.

1127. A difficulty is felt by some, because it would be saddling the present generation with a higher charge to benefit posterity; do you think that the public would feel aggrieved by that?—It is so very trifling, that the benefit to result from it would, in my opinion, be a sufficient compensation.

1128. *Mr. J. B. Smith.*] Your Grace has informed us that you take some pains in paying your labourers their wages in convenient coins; do you make use of farthings in the payment of their wages?—They are not much in circulation in Ireland.

1129. Are farthings much used by the working classes in the purchase of small articles?—I do not think that they are.

1130. *Mr. Moody.*] Does your Grace recollect whether the farthing was in circulation under the old coinage?—Yes, I think it was.

1131. Practically, you have not made much use of it?—I have not made much use of it. It may be in circulation.

1132. *Chairman.*] As your Grace is perfectly aware that the object we have in view is to facilitate the transactions of the country, without injuring any interest, I will ask whether you have any further information to give, which may assist us in arriving at such a conclusion?—I have not; I think that the change, if adopted, would be a very great benefit to the community.

1133. *Mr.*

1133. Mr. *Kinnaird*.] Do you think that the adoption of a decimal coinage first, to be followed by decimal weights and measures, would be a great improvement?—A very great improvement.

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Leinster.

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Mr. *James Laurie* called in; and further Examined.

1134. Mr. *J. B. Smith*.] HAVE you any further explanations to give, or any tables to submit to the consideration of the Committee, in addition to your former evidence?—I have.

Mr. *J. Laurie*.

(*The Witness read the following statement :*)

"IN accordance with the request of an honourable Member of the Committee (William Brown, Esq.), that I should prepare a table for adjusting the postage stamp, tolls, &c., I beg to present Table 8, which shows that 4 farthings, or 1 penny, are $=4\frac{166}{1000}$ mils of a decimal £.; and Table 9, showing that 4 mils are $=3\frac{84}{100}$ farthings; 5 mils $=4\frac{8}{10}$ farthings, or $1\frac{1}{2}d$. Hence no adjustment can be effected between these coins. Therefore, if the postage stamp is to be 4 mils in future, the Government will lose 4 per cent. by the change; or, in other words, would have to carry 250 letters instead of 240, as is now the case. If 5 mils be charged, the Government will gain 20 per cent., as 200 letters would then only be carried instead of 240.

"TOLL BARS, &c.

"As the penny cannot be represented under a decimal coinage, the question arises, how provision is to be made for those local tolls throughout the kingdom where the charge is one penny and its aliquot parts.

"If the toll-keeper receives but four mils he is a loser to the extent of four per cent., and if he receives five mils, he gains 20 per cent.

"I apprehend this difficulty may be met by compounding with the toll-keeper, either in money or time. In money by a present payment, which shall be an equivalent to the four per cent. loss he would sustain by taking four mils instead of four farthings; or in time, by allowing him to exact five mils for a given period, as an equitable compensation for a reduction to four mils for all future time.

"In one case (present money payment as a compensation) unless an Act of Parliament made it specific on the locality where the toll is situate, the nation would be taxed to meet a local burden, which is objectionable.

"In the other case, the locality would have to submit to an increased charge for a given period, in order to secure a reduction or advantage, after this period, which seems equitable.

"The questions therefore are:—

"1. What compensation ought to be made to the toll-keeper by a present money payment, as an equivalent to him for reducing his toll from four farthings to four mils.

"2. What time ought the toll-keeper to be allowed to charge five mils, instead of four farthings, to enable him to reduce his toll to four mils in all time to come.

"In answer to the first question, it is submitted, that if the penny toll produced an annual income of 100*l.*, the toll-keeper would consequently lose 4*l.* per annum; and that if the annual income of the toll were to be considered as worth 20 years' purchase compensation for the loss sustained by depreciation of the coinage would be as stated in Table 10, which I beg to present, and which shows the present value, from 1*l.* to 100*l.*, at and from two to five per cent. compound interest, on a perpetuity to continue for 20 years.

"On a loss of 4 <i>l.</i> per annum, at	£.	s.	d.	f.
3 per cent., the value is £. 59.510;	59	10	2	2
3½ „ ditto	56.850;	56	17	-
4 „ ditto	54.361;	54	7	2
			3	

and so a single payment of one of these sums would be an equivalent for the purchase

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Mr. J. Laurie.

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case of every 100 *l.* of the average yearly income of the toll, to secure its reduction to four *mils* for all time to come.

“ If the continuation of the toll be limited, and not perpetual, the per-centage should be reduced in proportion.

“ In answer to the second question, it is submitted that as the toll-keeper would be receiving 20 per cent. more than he was entitled to by law (being paid five *mils* instead of four *farthings*), he would, at the end of five years, have received an additional sum for tolls equivalent to 20 years’ purchase of the fee simple, and that therefore the toll would have to be reduced to four *mils* at the end of five years.

“ In accordance, also, with the request of another honourable Member of your Committee (J. B. Smith, Esq.), that I should prepare a table, showing the pound sterling reduced into the half-pound sterling of 10 *s.*, I beg to present it.

“ I beg to state that, after the most mature consideration and reflection how the change can be made from the pound sterling to a decimal currency, I am of opinion that this can best be effected by making the florin the unit of mercantile accounts; and being the decimal of the pound sterling, it would readily be understood in all business relations, whether legal, fiscal, commercial, or social, and meet every requirement, without any inconvenience or derangement of present money operations :

100 cents = 1 florin ; 10 florins = 1 pound.

which is the same as if the pound sterling were divided into 1,000 *mils*, one cent being of the same value as one *mil*, and both being of greater value by 4 per cent. than the *farthing*, or in the ratio of 1,000 to 960 of the pound sterling.

“ The florin being thus divided into 100 cents, would afford a gradual rise from 1 to 100 cents., and so meet wholesale and retail prices, small wares and groceries, &c., in a series of figures of the same denomination and value, and then by florins and cents up to any amount. A sum of 379 florins 25 cents, would be paid by £.37. 9 florins and 25 cents. Two columns or divisions in merchants’ accounts and books would only be necessary, and there would only be two decimals to the florin, whereas the pound sterling requires three and often five figures to express *S. D.* and *F.*, but if divided into 1000 *mils*, there would still be three.

“ Prices of goods and produce would cease to be given in *farthings*, pence, and *s. hillings*, and be stated in cents, and florins and cents. Rice, and other produce sold in bond, say at 10*s.* 3*d.* per cwt., would be stated as 5 florins 12½ cents. Coffee at 56*s.* per cwt., would be 28 florins, &c., and so would prices in the decimal coinage readily adjust themselves to present rates. Produce would no doubt be sold by cents per the single pound; and the rise or fall by ¼th of a cent, or 12½ cents per 100 lbs. = 1¼ per cent. on the value.

100 lbs. coffee, at 25 cents = 25 florins, or 56*s.* per cwt.

100 lbs. „ 25½ „ = 25 florins, 12½ cents, or 56*s.* 3¼*d.* per cent.

“ The division of the florin into 100 cents would meet business transactions precisely. The present money does not; and from the great sub-division of prices, owing to the extension of business and new productions of the country, &c., a more minute arrangement of money account is imperatively called for. The fractions of a penny in many mercantile transactions, customs and excise duties, &c., are at present not expressed. Hence this great defect in public and in private accounts would be obviated, and lead to other advantages which cannot but prove most important and signal to individuals, the nation, and the commercial world.”

[The Witness handed in the subjoined Tables:]

TABLE

Showing the Decimal £. of 10 Florins of 100 Cents, with their Equivalents in the £. Sterling.

Mr. J. Laurie.

9 June 1853.

Decimal £.			Equivalents per £. Sterling.			Decimal £.			Equivalents per £. Sterling.		
<i>Flrs. Cents.</i>	<i>Flrs. 100.</i>	<i>s. d. 100</i>				<i>Flrs. Cents.</i>	<i>Flrs. 100.</i>	<i>£. s. d. 100.</i>			
0 0 $\frac{1}{2}$	0 48	- 0 12				0 59	56 64	- 1 2 16			
0 1	0 96	- 0 24				0 59 $\frac{1}{2}$	57	- 1 2 25			
0 2	1 92	- 0 48				0 60	57 60	- 1 2 40			
0 3	2 88	- 0 72				0 61	58 56	- 1 2 64			
0 3 $\frac{1}{2}$	3	- 0 75				0 62	59 52	- 1 2 88			
0 4	3 84	- 0 96				0 62 $\frac{1}{2}$	60	- 1 3			
0 5	4 80	- 1 20				0 63	60 48	- 1 3 12			
0 6	5 76	- 1 44				0 64	61 44	- 1 3 36			
0 6 $\frac{1}{4}$	6	- 1 50				0 65	62 40	- 1 3 60			
0 7	6 72	- 1 68				0 65 $\frac{1}{2}$	63	- 1 3 75			
0 8	7 68	- 1 92				0 66	63 36	- 1 3 84			
0 9	8 64	- 2 16				0 67	64 32	- 1 4 08			
0 9 $\frac{1}{2}$	9	- 2 25				0 68	65 28	- 1 4 32			
0 10	9 60	- 2 40				0 68 $\frac{1}{2}$	66	- 1 4 50			
0 11	10 56	- 2 64				0 69	66 24	- 1 4 56			
0 12	12 52	- 2 88				0 70	67 20	- 1 4 80			
0 12 $\frac{1}{2}$	12	- 3				0 71	68 16	- 1 5 04			
0 13	12 48	- 3 12				0 71 $\frac{1}{2}$	69	- 1 5 25			
0 14	13 44	- 3 36				0 72	69 12	- 1 5 38			
0 15	14 40	- 3 60				0 73	70 08	- 1 5 52			
0 15 $\frac{1}{2}$	15	- 3 75				0 74	71 04	- 1 5 76			
0 16	15 36	- 3 84				0 75	72	- 1 6			
0 17	16 32	- 4 08				0 76	72 96	- 1 6 24			
0 18	17 28	- 4 32				0 77	73 92	- 1 6 48			
0 18 $\frac{1}{2}$	18	- 4 50				0 78	74 88	- 1 6 72			
0 19	18 24	- 4 56				0 78 $\frac{1}{2}$	75	- 1 6 75			
0 20	19 20	- 4 80				0 79	75 84	- 1 6 96			
0 21	20 16	- 5 04				0 80	76 80	- 1 7 20			
0 21 $\frac{1}{2}$	21	- 5 25				0 81	77 76	- 1 7 44			
0 22	21 12	- 5 28				0 81 $\frac{1}{2}$	78	- 1 7 50			
0 23	22 08	- 5 52				0 82	78 72	- 1 7 68			
0 24	23 04	- 5 76				0 83	79 68	- 1 7 92			
0 25	24	- 6				0 84	80 64	- 1 8 16			
0 26	24 96	- 6 24				0 84 $\frac{1}{2}$	81	- 1 8 25			
0 27	25 92	- 6 48				0 85	81 60	- 1 8 40			
0 28	26 88	- 6 72				0 86	82 56	- 1 8 64			
0 28 $\frac{1}{2}$	27	- 6 75				0 87	83 52	- 1 8 88			
0 29	27 84	- 6 96				0 87 $\frac{1}{2}$	84	- 1 9			
0 30	28 80	- 7 20				0 88	84 48	- 1 9 12			
0 31	29 76	- 7 44				0 89	85 44	- 1 9 36			
0 31 $\frac{1}{2}$	30	- 7 50				0 90	86 40	- 1 9 60			
0 32	30 72	- 7 68				0 90 $\frac{1}{2}$	87	- 1 9 75			
0 33	31 68	- 7 92				0 91	87 36	- 1 9 84			
0 34	32 64	- 8 16				0 92	88 32	- 1 10 08			
0 34 $\frac{1}{2}$	33	- 8 25				0 93	89 28	- 1 10 32			
0 35	33 60	- 8 40				0 93 $\frac{1}{2}$	90	- 1 10 50			
0 36	34 56	- 8 64				0 94	90 24	- 1 10 56			
0 37	35 52	- 8 88				0 95	91 20	- 1 10 80			
0 37 $\frac{1}{2}$	36	- 9				0 96	92 16	- 1 11 04			
0 38	36 48	- 9 12				0 96 $\frac{1}{2}$	93	- 1 11 25			
0 39	37 44	- 9 36				0 97	93 12	- 1 11 28			
0 40	38 40	- 9 60				0 98	94 08	- 1 11 52			
0 40 $\frac{1}{2}$	39	- 9 75				0 99	95 04	- 1 11 76			
0 41	39 36	- 9 84				1 00	96	- 2 0			
0 42	40 32	- 10 08				2 00	192	- 4 0			
0 43	41 28	- 10 32				3 00	288	- 6 0			
0 43 $\frac{1}{2}$	42	- 10 50				4 00	384	- 8 0			
0 44	42 24	- 10 56				5 00	480	- 10 0			
0 45	43 20	- 10 80				6 00	576	- 12 0			
0 46	44 16	- 11 04				7 00	672	- 14 0			
0 46 $\frac{1}{2}$	45	- 11 25				8 00	768	- 16 0			
0 47	45 12	- 11 28				9 00	864	- 18 0			
0 48	46 08	- 11 52				10 00	960	- 1 0			
0 49	47 04	- 11 76				20 00	-	- 2 0			
0 50	48	- 1 0				30 00	-	- 3 0			
0 51	48 96	- 1 0 24				40 00	-	- 4 0			
0 52	49 92	- 1 0 48				50 00	-	- 5 0			
0 53	50 88	- 1 0 72				60 00	-	- 6 0			
0 53 $\frac{1}{2}$	51	- 1 0 75				70 00	-	- 7 0			
0 54	51 84	- 1 0 96				80 00	-	- 8 0			
0 55	52 80	- 1 1 20				90 00	-	- 9 0			
0 56	53 76	- 1 1 44				100 00	-	- 10 0			
0 56 $\frac{1}{2}$	54	- 1 1 50				200 00	-	- 20 0			
0 57	54 72	- 1 1 68				500 00	-	- 50 0			
0 58	55 68	- 1 1 92				1000 00	-	- 100 0			

Showing from 1 to 96 Farthings, and their equivalents in Mils, or 1000th parts of the Decimal £.

Farthings.	Mils, 1000.	Farthings.	Mils, 1000.	Farthings.	Mils, 1000.	Farthings.	Mils, 1000.
1	1·041	25	26·041	49	51·041	73	76·041
2	2·083	26	27·083	50	52·083	74	77·083
3	3·125	27	28·125	51	53·125	75	78·125
4	4·166	28	29·166	52	54·166	76	79·166
5	5·208	29	30·208	53	55·208	77	80·208
6	6·250	30	31·25	54	56·25	78	81·25
7	7·291	31	32·291	55	57·291	79	82·291
8	8·333	32	33·333	56	58·333	80	83·333
9	9·375	33	34·375	57	59·375	81	84·375
10	10·416	34	35·416	58	60·416	82	85·416
11	11·458	35	36·458	59	61·458	83	86·458
12	12·50	36	37·5	60	62·5	84	87·5
13	13·541	37	38·541	61	63·541	85	88·541
14	14·583	38	39·583	62	64·583	86	89·583
15	15·625	39	40·625	63	65·625	87	90·625
16	16·666	40	41·666	64	66·666	88	91·666
17	17·708	41	42·708	65	67·708	89	92·708
18	18·750	42	43·75	66	68·75	90	93·75
19	19·791	43	44·791	67	69·791	91	94·791
20	20·833	44	45·833	68	70·833	92	95·833
21	21·875	45	46·875	69	71·875	93	96·875
22	22·916	46	47·916	70	72·916	94	97·916
23	23·958	47	48·958	71	73·958	95	98·958
24	25·	48	50·	72	75·	96	100·

POSTAGE STAMPS.

Showing from 4 to 5 Mils, or 1000th parts of the Decimal £., and their equivalents in Farthings, the Number of Postage Stamps which £.1 will purchase at each rate, and the Loss or Gain per cent. to Government.

Mils.	Farthings.	Number of Postage Stamps per £. 1.	Loss per Cent.	Gain per Cent.
—	4· ¹⁰⁰	240· ¹⁰⁰	—	—
4	3·84	250·	4	—
1-8	3·96	242·42	1	—
1-4	4·08	235·29	—	2
3-8	4·20	228·57	—	5
1-2	4·32	222·22	—	8
5-8	4·44	216·22	—	11
3-4	4·56	210·53	—	14
7-8	4·68	205·13	—	17
5	4·80	200·	—	20

TOLL BARS, &c.

Showing the present Value of a Perpetuity of from £.1 to £.100 per Annum, at 20 Years' Purchase, at each of the following Rates per Cent.

Perpetuity.	2 per Cent.	2½ per Cent.	3 per Cent.	3½ per Cent.	4 per Cent.	4½ per Cent.	5 per Cent.
£.	£.	£.	£.	£.	£.	£.	£.
1	16·3514	15·5892	14·8775	14·2124	13·5903	13·0079	12·4622
2	32·7029	31·1783	29·7550	28·4248	27·1807	26·0159	24·9244
3	49·0543	46·7675	44·6324	42·6372	40·7710	39·0238	37·3866
4	65·4057	62·3567	59·5099	56·8496	54·3613	52·0318	49·8488
5	81·7572	77·9458	74·3874	71·0620	67·9516	65·0397	62·3111
6	98·1086	93·5350	89·2649	85·2744	81·5420	78·0476	74·7733
7	114·4600	109·1241	104·1423	99·4868	95·1323	91·0556	87·2355
8	130·8115	124·7133	119·0198	113·6992	108·7226	104·0635	99·6977
9	147·1629	140·3025	133·8973	127·9116	122·3129	117·0714	112·1599
10	163·5143	155·8916	148·7748	142·1240	135·9033	130·0794	124·6221

Mr. J. Laurie.

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Showing the £ sterling reduced into the Half £ of 10s.		Showing the £ sterling reduced into Decimals.		Showing the Half £ of 1,000 Parts. 10 Farthings=1 Penny. 10 Pence=1 Shilling. 10 Shillings=1 Pound. Reduced into the £ sterling.		Showing the £ sterling reduced into Dollars of 4s.		Showing Dollars of 100 Cents reduced into the £ sterling.	
£ sterling.	Half £. ¹⁰⁰	£ sterling.	£. ¹⁰⁰	Half £.	£ sterling. ¹⁰⁰	£ sterling.	Dolls. Cents. ¹⁰⁰	Cents.	£.
F.		F.		F. 1	£. 000 ⁵	F.	00 ⁵⁰	1	002
1	002 ⁰⁰	1	001 ⁰⁴	2	001	2	01 ⁰⁴	2	004
2	004 ¹⁶	2	002 ⁰⁸	3	001 ⁵	3	01 ⁴⁶	3	006
3	006 ³²	3	003 ¹²	4	002			4	008
				5	002 ⁵			5	010
D.		D.		6	003	D.		6	012
1	008 ³²	1	004 ¹⁶	7	003 ⁵	1	02 ⁰⁰	7	014
2	016 ⁶⁴	2	008 ³²	8	004	2	04 ¹⁶	8	016
3	025	3	012 ⁵	9	004 ⁵	3	06 ³²	9	018
4	033 ³²	4	016 ⁶⁴	D. 1	005	4	08 ³²	10	020
5	041 ⁶⁸	5	020 ⁸²	2	010	5	10 ⁴¹	11	022
6	050	6	025	3	015			12	024
7	058 ⁸²	7	029 ¹⁶	4	020	8	12 ⁵⁰	13	026
8	066 ⁹⁶	8	033 ³²	5	025	9	14 ⁵⁸	14	028
9	075	9	037 ⁵	6	030	10	16 ⁶⁸	15	030
10	083 ³²	10	041 ⁶⁶	7	035	11	18 ⁷⁵	16	032
11	091 ⁶⁸	11	045 ⁸²	8	040			17	034
				9	045	1	25	18	036
S.		S.		S. 1	050	2	50	19	038
1	100	1	050	2	100	3	75	20	040
2	200	2	100	3	150	4	100	21	042
3	300	3	150	4	200	5	125	22	044
4	400	4	200	5	250	6	150	23	046
5	500	5	250	6	300	7	175	24	048
6	600	6	300	7	350	8	200	25	050
7	700	7	350	8	400	9	225	26	052
8	800	8	400	9	450	10	250	30	060
9	900	9	450	£. 1	500	11	275	40	080
10	1000	10	500	2	1000	12	300	50	100
11	1100	11	550	3	1500	13	325	60	120
12	1200	12	600	4	2000	14	350	70	140
13	1300	13	650	5	2500	15	375	80	160
14	1400	14	700	6	3000	16	400	90	180
15	1500	15	750	7	3500	17	425		
16	1600	16	800	8	4000	18	450		
17	1700	17	850	9	4500	19	475		
18	1800	18	900	10	5000				
19	1900	19	950						
£.		£.							
1	2000	1	1000						
2	4000	2	2000						
3	6000	3	3000						
4	8000	4	4000						
5	10000	5	5000						
6	12000	6	6000						
7	14000	7	7000						
8	16000	8	8000						
9	18000	9	9000						
10	20000	10	10000						
20	40000	20	20000						
30	60000	30	30000						
40	80000	40	40000						
50	100000	50	50000						
60	120000	60	60000						
70	140000	70	70000						
80	160000	80	80000						
90	180000	90	90000						
100	200000	100	100000						

SHOWING the £. Sterling reduced into Florins of 2s.

SHOWING Florins of 100 Cents, reduced into the £. Sterling.

	Flor. Cents.	£.	Florins.	£.	Florins.	Cents.	£.	Cents.	£.	Florins.	£.	Florins.	£.
F. 1	·01 ⁰⁴	18	180	68	680	1	·001	51	·051	1	·100		
2	·02 ⁰⁸	19	190	69	690	2	·002	52	·052	2	·200	52	5·200
3	·03 ^{12.5}	20	200	70	700	3	·003	53	·053	3	·300	53	5·300
D. 1	·04 ¹⁶	21	210	71	710	4	·004	54	·054	4	·400	54	5·400
2	·08 ³³	22	220	72	720	5	·005	55	·055	5	·500	55	5·500
3	·12 ⁵⁰	23	230	73	730	6	·006	56	·056	6	·600	56	5·600
4	·16 ⁶⁶	24	240	74	740	7	·007	57	·057	7	·700	57	5·700
5	·20 ⁸³	25	250	75	750	8	·008	58	·058	8	·800	58	5·800
6	·25	26	260	76	760	9	·009	59	·059	9	·900	59	5·900
7	·29 ¹⁶	27	270	77	770	10	·010	60	·060	10	1·000	60	6·000
8	·33 ³³	28	280	78	780	11	·011	61	·061	11	1·100	61	6·100
9	·37 ⁵⁰	29	290	79	790	12	·012	62	·062	12	1·200	62	6·200
10	·41 ⁶⁶	30	300	80	800	13	·013	63	·063	13	1·300	63	6·300
11	·45 ⁸³	31	310	81	810	14	·014	64	·064	14	1·400	64	6·400
S. 1	·50	32	320	82	820	15	·015	65	·065	15	1·500	65	6·500
2	1·00	33	330	83	830	16	·016	66	·066	16	1·600	66	6·600
3	1·50	34	340	84	840	17	·017	67	·067	17	1·700	67	6·700
4	2·00	35	350	85	850	18	·018	68	·068	18	1·800	68	6·800
5	2·50	36	360	86	860	19	·019	69	·069	19	1·900	69	6·900
6	3·00	37	370	87	870	20	·020	70	·070	20	2·000	70	7·000
7	3·50	38	380	88	880	21	·021	71	·071	21	2·100	71	7·100
8	4·00	39	390	89	890	22	·022	72	·072	22	2·200	72	7·200
9	4·50	40	400	90	900	23	·023	73	·073	23	2·300	73	7·300
10	5·00	41	410	91	910	24	·024	74	·074	24	2·400	74	7·400
11	5·50	42	420	92	920	25	·025	75	·075	25	2·500	75	7·500
12	6·00	43	430	93	930	26	·026	76	·076	26	2·600	76	7·600
13	6·50	44	440	94	940	27	·027	77	·077	27	2·700	77	7·700
14	7·00	45	450	95	950	28	·028	78	·078	28	2·800	78	7·800
15	7·50	46	460	96	960	29	·029	79	·079	29	2·900	79	7·900
16	8·00	47	470	97	970	30	·030	80	·080	30	3·000	80	8·000
17	8·50	48	480	98	980	31	·031	81	·081	31	3·100	81	8·100
18	9·00	49	490	99	990	32	·032	82	·082	32	3·200	82	8·200
19	9·50	50	500	100	1,000	33	·033	83	·083	33	3·300	83	8·300
£. 1	10·00	51	510	200	2,000	34	·034	84	·084	34	3·400	84	8·400
2	20·00	52	520	300	3,000	35	·035	85	·085	35	3·500	85	8·500
3	30·00	53	530	400	4,000	36	·036	86	·086	36	3·600	86	8·600
4	40·00	54	540	500	5,000	37	·037	87	·087	37	3·700	87	8·700
5	50·00	55	550	600	6,000	38	·038	88	·088	38	3·800	88	8·800
6	60·00	56	560	700	7,000	39	·039	89	·089	39	3·900	89	8·900
7	70·00	57	570	800	8,000	40	·040	90	·090	40	4·000	90	9·000
8	80·00	58	580	900	9,000	41	·041	91	·091	41	4·100	91	9·100
9	90·00	59	590	1,000	10,000	42	·042	92	·092	42	4·200	92	9·200
10	100·00	60	600			43	·043	93	·093	43	4·300	93	9·300
11	110·00	61	610			44	·044	94	·094	44	4·400	94	9·400
12	120·00	62	620			45	·045	95	·095	45	4·500	95	9·500
13	130·00	63	630			46	·046	96	·096	46	4·600	96	9·600
14	140·00	64	640			47	·047	97	·097	47	4·700	97	9·700
15	150·00	65	650			48	·048	98	·098	48	4·800	98	9·800
16	160·00	66	660			49	·049	99	·099	49	4·900	99	9·900
17	170·00	67	670			50	·050			50	5·000	100	10·000
										51	5·100		

Showing Exchanges between Foreign Countries and Great Britain per single Coin of their Money, by Florins and Cents of the Decimal £., which renders the Purchase of Foreign Money uniform, consistent and intelligible. Also, the Value from 1 to 1,000 Foreign Coins, in Decimals of the Decimal £., and 1,000 Coins in £., Florins and Cents.

FOREIGN COUNTRIES.				1 Coin to 1,000 Coins.		1,000 Coins.	
FOREIGN COUNTRIES.				—	Course of Exchange.	—	£. Fl. Cents.
Great Britain receives more or less for £. 1 from—				Great Britain will give more or less for 1 Foreign Coin to—			
France	-	-	-	France	-	-	39 6 25
Holland	-	-	-	Holland	-	-	83 5 00
Hamburg	-	-	-	Hamburg	-	-	73 3 75
Frankfort	-	-	-	Frankfort	-	-	84 6 25
Austria	-	-	-	Austria	-	-	101 5 00
Prussia	-	-	-	Prussia	-	-	147 0 00
Sicily	-	-	-	Sicily	-	-	512 7 50
Turkey	-	-	-	Turkey	-	-	9 0 00
Egypt	-	-	-	Egypt	-	-	10 2 50
Bremen	-	-	-	Bremen	-	-	163 8 75
Denmark	-	-	-	Denmark	-	-	109 5 00
Sweden	-	-	-	Sweden	-	-	83 1 25
Norway	-	-	-	Norway	-	-	222 6 25
United States, America	-	-	-	United States, America	-	-	205 5 00
Switzerland	-	-	-	Switzerland	-	-	39 5 00
Greece	-	-	-	Greece	-	-	35 5 00
Tuscany	-	-	-	Tuscany	-	-	32 5 00
Lombardo-Veneto	-	-	-	Lombardo-Veneto	-	-	210 3 75
Rome	-	-	-	Rome	-	-	39 5 00
Genoa	-	-	-	Genoa	-	-	210 3 75
Bavaria	-	-	-	Bavaria	-	-	39 5 00
Saxony	-	-	-	Saxony	-	-	146 8 75
Belgium	-	-	-	Belgium	-	-	39 6 25
Naples	-	-	-	Naples	-	-	165 6 25
Russia	-	-	-	Russia	-	-	155 8 75
Portugal	-	-	-	Portugal	-	-	236 8 75
Spain	-	-	-	Spain	-	-	208 7 50
Gibraltar	-	-	-	Gibraltar	-	-	208 7 50
Malta	-	-	-	Malta	-	-	208 7 50
Sicily	-	-	-	Sicily	-	-	208 7 50
East Indies	-	-	-	East Indies	-	-	513 0 00
Naples	-	-	-	Naples	-	-	94 2 50
China	-	-	-	China	-	-	166 1 25
Esiore	-	-	-	Esiore	-	-	238 5 00
United States, America	-	-	-	United States, America	-	-	228 6 25
(£. 109½ per cent. premium) Dollar	-	-	-	(£. 109½ per cent. premium) Dollar	-	-	205 6 25

Showing Exchanges between Foreign Countries and Great Britain, according to the present complex and inconsistent system. Also, the Value of from 1 to 1,000 Foreign Coins, in Decimals of the £. Sterling, and 1,000 Coins in £. s. d. and f.

FOREIGN COUNTRIES.				1 Coin to 1,000 Coins.		1,000 Coins.	
FOREIGN COUNTRIES.				—	Course of Exchange.	—	£. s. d. f.
Great Britain receives more or less for £. 1 from—				Great Britain will give more or less for 1 Foreign Coin to—			
France	-	-	-	France	-	-	39 12 10 1
Holland	-	-	-	Holland	-	-	83 10 1 3
Hamburg	-	-	-	Hamburg	-	-	73 7 10 2
Frankfort	-	-	-	Frankfort	-	-	84 13 1 2
Austria	-	-	-	Austria	-	-	101 10 5 2
Prussia	-	-	-	Prussia	-	-	147 1 2 1
Sicily	-	-	-	Sicily	-	-	512 16 5 5
Turkey	-	-	-	Turkey	-	-	9 1 4 3
Egypt	-	-	-	Egypt	-	-	10 5 1 2
Bremen	-	-	-	Bremen	-	-	163 18 8 1
Denmark	-	-	-	Denmark	-	-	109 11 9 1
Sweden	-	-	-	Sweden	-	-	83 3 9 1
Norway	-	-	-	Norway	-	-	222 12 8 2
United States, America	-	-	-	United States, America	-	-	205 11 5 2
Switzerland	-	-	-	Switzerland	-	-	39 11 3 2
Greece	-	-	-	Greece	-	-	35 10 5 3
Tuscany	-	-	-	Tuscany	-	-	32 11 9 9
Lombardo-Veneto	-	-	-	Lombardo-Veneto	-	-	33 17 11 2
Rome	-	-	-	Rome	-	-	210 9 5 5
Genoa	-	-	-	Genoa	-	-	39 12 1 1
Bavaria	-	-	-	Bavaria	-	-	101 8 9 9
Saxony	-	-	-	Saxony	-	-	146 17 7 7
Belgium	-	-	-	Belgium	-	-	39 12 10 1
Naples	-	-	-	Naples	-	-	165 12 7 2
Russia	-	-	-	Russia	-	-	155 19 9 2
Portugal	-	-	-	Portugal	-	-	236 9 2 2
Spain	-	-	-	Spain	-	-	208 6 8 8
Gibraltar	-	-	-	Gibraltar	-	-	208 17 1 1
Malta	-	-	-	Malta	-	-	208 17 11 1
Sicily	-	-	-	Sicily	-	-	513 5 5 5
East Indies	-	-	-	East Indies	-	-	94 5 5 5
Naples	-	-	-	Naples	-	-	166 3 11 1
China	-	-	-	China	-	-	238 10 10 10
Esiore	-	-	-	Esiore	-	-	228 12 11 11
United States, America	-	-	-	United States, America	-	-	205 14 7 7
(£. 109½ per cent. premium) Dollar	-	-	-	(£. 109½ per cent. premium) Dollar	-	-	205 9 7 7

Mr. *William Miller*, called in; and Examined.

Mr. *W. Miller*.

9 June 1853.

1135. *Chairman.*] ARE you one of the Officers in the Bank of England?—I am one of the Cashiers.

1136. Have you paid considerable attention to the currency of the country, and also to the question of decimalising weights and measures?—I have.

1137. Our present object being to ascertain how the currency may be decimalised with advantage to the public, will you state whether it is your opinion that, from the adoption of a decimal coinage, great advantages would arise to the country by reason of its being a labour-saving machine?—It is my opinion.

1138. Have you any idea how many clerks it would save in the Bank of England?—I have not; but I may state that, in the stock department of the Bank of England, the number of accounts amounts to upwards of 300,000, and calculations have to be made on each of these accounts every half year for the payment of the dividends.

1139. Have you any idea what per-centage of the number of those clerks might be dispensed with if all the accounts were kept decimally?—I have not. Although the calculation appears very simple, it is a complicated one, because of the Income-tax.

1140. Mr. *Kinnaird.*] What number of clerks are employed in the stock department?—About 300.

1141. Mr. *J. B. Smith.*] What time is necessarily occupied by those 300 clerks in making up the dividends upon the stock every half year?—It is not in my department, and I am not competent to answer the question.

1142. Do your clerks calculate interest by a set of printed tables?—They do; I have a copy of them in my hand.

1143. If you adopted a decimal system of calculation, would it be then necessary to use tables?—I think not; the calculations would be so simple that the tables would be more in the way than an assistance.

1144. *Chairman.*] Having stated to us the simplicity of the decimal system over the system of pounds, shillings and pence, will you have the kindness to prepare a statement and submit it to us on a subsequent occasion, showing distinctly the number of figures used, and the difficulties that present themselves in the pounds, shillings and pence system as compared with the simplicity of the decimal system?—I will do so.

1145. Mr. *Kinnaird.*] Will you also consider how much time would be saved by the adoption of the decimal system in the calculation of the dividends, so as to shorten the period of closing the books?—I will.

1146. *Chairman.*] What coins in your opinion ought to be issued?—I have thought of that matter, and have had some correspondence with Sir John Herschel and several other persons on the subject, as to which would be the best coinage, supposing any country were about to start afresh with a system of coinage. But how to deal with it at present is another question, and that is the one to which I have principally turned my attention. I have had a great deal to do in making changes in accounts affecting a great number of persons in the Bank, and I have always found it best to determine at the beginning what it is we wish to do, and then to ascertain by what easy mode we can introduce the new plan. It has always appeared to me that the best mode of introducing the decimal system of coinage would be in the same way; first, to consider what mode could be best introduced; and then what easy steps would lead to it. The plan of the decimal coinage which I think would be most easily introduced, and which would work best, is one which would not necessarily involve a change in the mode of keeping accounts, but such a system that the two systems might work together if need be. I should propose to retain the sovereign, to consist of 1,000 parts; and I would not alter the nomenclature of the present coins, with the exception of the 6*d.*, which would require a new name. I would divide the sovereign into 1,000 farthings, the half-sovereign into 500 farthings, the crown into 250 farthings, the half-crown into 125 farthings, the florin into 100 farthings, the shilling into 50 farthings, and the half-shilling into 25. After that the pence are to be considered, and that is the most difficult part of the subject.

1147. Would you recommend the withdrawal of the threepenny and fourpenny pieces?—I should ultimately; but I think a long time must elapse before it would be effected, and they must pass for something in the meanwhile. I should preserve the nomenclature of the pence as at present, simply reducing the value

of the penny by four per cent., and you would then have the one farthing, two farthing, or halfpenny, and the four farthing, or the ordinary penny; the effect of that would be, that the half-shilling would pass for 6*d.* and 1 farthing, and the shilling would pass for 12 pence and 2 farthings. There would be an objection and a strong feeling against the introduction of farthings into mercantile matters; but if the old rimmed penny, which is very distinct, both in shape and appearance from all other pence, and is so much heavier that the weight alone would be sufficient to distinguish it from all the other pence, were declared to be raised in value 25 per cent., and declared to be equal to five farthings, all the difficulty would be obviated; because with that penny, without the introduction of a single farthing, all payments might be made; for instance, a farthing might be paid by giving the old rimmed penny, and receiving back an ordinary penny, so that two farthings would be represented by the present halfpenny, four by the present penny, and five by the piece itself. With the present coins, you might in that manner have a perfect decimal system; there would be no new coin of necessity introduced, and accounts might be kept decimally and paid by the present coinage. The copper coinage in circulation at present cannot be much more than 1,000,000*l.*, and between 1797 and 1807 there was coined 830,000*l.* worth. A great portion of that was coined by Messrs. Bolton and Watt, and the penny weighed an ounce. It is said that some portion of that coinage was melted down during a temporary high price of copper. I do not think that a large portion of it could have been so melted down, in consequence of the large number of those rimmed pence which remain at present in circulation. You can hardly take three-pence but that you will receive one rimmed penny; the penny is very much lighter under the present mint regulations, and the raising the value of the rimmed penny 25 per cent., which is a large amount to increase the value of a coin, would not be of any great moment, simply because every person holds as few copper coins as possible, and the advantage to a person would only be an advantage to the extent of the copper he has in his pocket. It is true that it would be an advantage upon the whole amount in circulation, but that would be insignificant, as it is so much divided, and would be almost compensated by the depreciation of the remainder of the copper pence, as the farthing is the 960th part of the pound, and by making it the 1,000th part perhaps it would be neither a gain nor a loss to the holders of the pence. The great objection to a depreciation in the value of the penny would be with reference to tolls on bridges, turnpike trusts, and in cases where the penny is particularly mentioned as the sum to be received, or wherever revenue is derived from aggregate pence.

1148. Mr. *Kinnaird.*] Is the plan you have given entirely your own?—It is.

1149. Have you communicated it to any one?—I have communicated it to no one. I wish further to state, that with that declaration as to the altered value of the coins, which would be readily understood by all classes, the two systems would work very well together, without any alteration in the nomenclature of the coins themselves; nor would the present nomenclature have any anomalies, because four farthings would still exist and be called one penny, and the alteration of 4 per cent. is so slight that it is not worth mentioning; the halfpenny would still remain a halfpenny, but there must be a new name for the five farthing piece. It might be desirable to issue a new coin of ten farthings which should be a silver coin, and might be made, by depreciating the quality of the metal, of the size of the three-penny or fourpenny piece, and the two latter might be gradually withdrawn, as might also the crown and half crowns, and so lessen the number of coins in circulation; for I conceive it be an advantage, if all our payments can be as easily made, to make them with as few coins as possible.

1150. Mr. *Kinnaird.*] You would retain the florin?—Yes. We should then have the sovereign, half sovereign, the florin, the shilling, half shilling, the 10-farthing piece, 5-farthing piece, 4-farthing piece, 2-farthing piece, and 1-farthing piece; the 4-farthing piece to be called a penny, and the 2-farthing piece a half-penny.

1151. *Chairman.*] It has been suggested, that in order to average bridge and similar tolls, it might be desirable to allow the toll-keeper to take five mills for a certain period, by which he would gain 16½ per cent. to compensate him for the loss of 4 per cent. by taking four after a certain period; do you think the difficulty might be met in that way?—I think it a very good plan, if the turnpike trustees would put by the surplus to provide for the perpetual loss.

1152. Another mode has been suggested; namely, that the toll-keeper should

Mr. W. Miller.

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be allowed to take a higher toll on one article, and compelled to take less on another, so that he might neither gain nor lose in the ultimate result?—I am not prepared to give an answer upon so difficult a point.

1153. Do you think it desirable to mark upon all coins the number of cents or mils they represent?—I think that all silver coins should bear reference to the pound; but that, as to the copper coins, the number of farthings would be sufficient.

1154. Mr. Kinnaird.] You would not mark upon each coin the number of mils?—If you retained the old name of farthing, I should mark that upon it. Millet, in my opinion, is the best name that has been mentioned yet.

1155. Chairman.] Do you think it desirable to issue a silver 20-farthing piece to supersede the 6d.?—I would preserve the half shilling. The scale I have just referred to, is capable of binary division all the way down; and, in small purchases, common people understand best a constant division by 2.

1156. Your idea is, that it would not prevent in any degree books and accounts being kept decimally, and that it is merely for the convenience of change?—Just so; and if the declaration I have suggested were made to-morrow, any person might keep his accounts by the decimal system, and receive or pay money in reference to it.

1157. Mr. Kinnaird.] I understand you to say, that although you retain the existing name, you would propose that the customers of the Bank should keep their accounts with you in decimals?—Certainly; or else there would be no advantage in altering the coinage.

1158. Do you think that the change of the system would cause any very great inconvenience at the Bank of England?—I do not think it would; I think the convenience would over-balance the inconvenience, at least, after a week. It must be considered, that at the Bank we have to deal with comparatively educated persons.

1159. Would you in the mode of keeping your accounts retain three columns, as at present, instead of four?—I think three, or two, if possible. The question is, whether one could adopt some name for the money of account which should embrace both the florin and the penny.

1160. Chairman.] Do you not think that fewer mistakes would be made with four columns; for instance, in expressing £. 1., 9 florins, 9 cents., and 9 mils, mistake might be made in entering it £. 1., 9 florins, 99 mils?—Money makes people very cautious, and I do not think that many errors of the kind would occur.

1161. Do you see any objection to four columns?—I should prefer only two, if it were possible.

1162. How would you enter it; £. 1., 999 mils?—I would.

1163. Mr. Kinnaird.] Does the Bank, in its transactions with customers, recognise the farthing now?—It is not the custom among bankers to do so.

1164. Would you propose to alter that in the decimal system?—I should; but a single farthing would seldom pass if you had three or five-farthing pieces. Why I think it would be better to issue a five-farthing piece, and to deal with the old penny in the way I suggest, is, that the latter are already distributed as they are wanted all over the kingdom.

1165. Chairman.] As bankers have an objection to the farthing, although it is necessary in the retail trade of the country, how would you deal with nine farthings under the new system?—We must come as near to it in the decimal equivalent as possible; at present we cannot pay all we are required to pay, but we pay as near as we can.

1166. If you were expressing £. 1., 999 mils, you would make the last figure 8 instead of 9?—Very likely. Our operations in regard to the purchase of bullion would probably, upon that part of the case, guide us in ordinary money transactions; for when the odd fractions in the weight of bullion do not amount to six, they are thrown on one side altogether; if they amount to six and upwards, they are considered as one, and dealt with accordingly; but in purchasing bullion we do not pay odd half-pence. If it be three farthings, it would be called a penny.

1167. You would have nothing between the four farthings and the eight farthings?—Yes, we should pay the nine farthings by the 5-farthing and the 4-farthing pieces. If this plan were adopted, everything expressed and written in both systems could be paid by the coins; with this exception, that the four farthings

farthings would be four per cent. less in value than the present penny. There would be no confusion in the two systems working together.

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1168. Mr. Kinnaird.] Have you thought how it would work in reference to the Post-office penny stamp?—It would show a considerable loss to the Government; 4 per cent. on upwards of 2,000,000 *l*.

1169. Chairman.] Might not that be made up by continuing the present charge until the revenue increased to the extent of 100,000 *l*. above what it is at present, and then reducing it to four mills instead of five?—I dare say Government would find some means of overcoming that difficulty, and the advantage to the nation would be so great, in the adoption of the decimal system of accounts, that it would be worth the difference of the 80,000 *l*.

1170. I need hardly ask whether, in your opinion, a great saving of labour would be effected in schools in the teaching of the multiplication table, and other arithmetical tasks, by the introduction of the decimal system?—I have no doubt about it; the pupil begins with the decimal system, and afterwards learns a mode of ready reckoning, in order to surmount the difficulties which our complicated system of weights and measures and coinage throw in his way.

1171. Mr. Kinnaird.] Have you considered the possibility of applying a decimal system to anything but our monetary transactions?—I have considered it on reading over the various reports of commissions on the subject of weights and measures; but the subject is so difficult, that it is almost impossible for me to give any opinion upon it. I know that in most professions, where calculation is required, a decimal system is adopted, and that they go to the trouble of reducing the results according to the scale of either the weight or measure that they may be engaged on. For instance, land surveyors reckon everything by links; their chain is divided into 100 links, their poles into 25 links, and their little rod they carry about them, into 10 links, and all their offsets made with that little rod are made in so many links; and when the whole thing is complete, it is then reduced into acres, roods, and perches. There is no doubt that in a great deal of measuring, and a great number of calculations, the sliding rule would be used; in calculating interest, per-centages, and in almost every calculation, it would be a ready mode of reckoning, supposing there were a complete decimal system.

1172. Chairman.] Supposing the Customs were to weigh all articles by the 100 instead of the 112 lbs., would it not give great facility in their calculation?—Certainly.

1173. Does anything else occur to you, which you can suggest to us to facilitate the object which we have in view?—Nothing occurs to me at the present moment.

Mr. Henry Taylor called in; and Examined.

1174. Chairman.] YOU are a Clerk in the establishment of Messrs. Whitbread & Co., the brewers?—I am.

Mr. H. Taylor.

1175. Have you published a book on the decimal system?—I have, sir.

1176. What advantages do you consider the nation would derive from the adoption of a decimal system in lieu of our present system of pounds, shillings, and pence?—I think that great facilities would be afforded in the keeping of accounts, and in calculations, and also in the saving of labour in the tuition of youth, who would be relieved from a great deal of trouble and drudgery that is perfectly useless, except under the present system.

1177. Can you give us an example or two from your own publication of the saving of figures by the substitution of the decimal for the present complicated system?—I will give two instances from page 38 of my book:—

£.	s.	d.
Multiply 58	17	1½
by 35		
11		
<hr/>		
647	8	4½
3		
<hr/>		
1,942	5	1½
117	14	3
<hr/>		
£.2,059	19	4½

[38 figures.]

£.	
Multiply 58	856
by	35
<hr/>	
294	280
1,765	68
<hr/>	
£.2,059	960

[26 figures.]

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Multiply			
£.	s.	d.	
562	10	4	by 125
		10	
5,625	3	4	
		10	
56,251	13	4	100 times
2,812	11	8	5 times
11,250	6	8	20 times
£.70,314	11	8	

[49 figures.]

Multiply		
£.	s.	d.
562	10	4
by	125	
2,812	580	
11,250	32	
56,251	6	
£.70,314	500	

[37 figures.]

1178. We have had some discussion about the coins that it would be most advisable to adopt. Will you give us your opinion upon that point, and also as to the number of them?—I do not know that I can do better than refer the Committee to what I have stated in my book, and in which, at page 28, I have given a table, which I should wish to appear upon the Minutes. I should introduce no new coins except in the copper. I retain the sovereign as the unit, and its half. The silver coins would be the florin of 100 cents, the half-florin of 50 cents, and the quarter-florin of 25 cents. I should also retain the one-eighth florin, equivalent to the present threepenny piece, which I consider a most useful coin, and it is becoming more so; for instance, the fares of the metropolitan omnibuses commonly are now 3*d.*, and it is evident that the public opinion is changed with reference to the 4*d.* bit, which I should withdraw. I should also withdraw crowns and half-crowns. With these exceptions, the silver money would remain as it is, unless as to names. The old names would often be continued in conversation, but that might be unimportant.

[The Witness handed in the following Table.]

Old Coins of Circulation.				New Coins of Circulation.			
Gold:							
Sovereign.				Sovereign	-	-	10 Florins 20 -
Half-Sovereign.				Half-Sovereign	-	-	5 „ 10 -
Silver:				Silver:			
Crown.				Florin	-	-	100 Cents 2 -
Half-Crown.				Half-Florin	-	-	50 „ 1 -
Shilling.				Quarter-Florin	-	-	25 „ - 6
Sixpence.				Eighth-Florin	-	-	12½ „ - 3
Fourpence.				Copper:			
Copper:				Cent	-	-	- - - 1
Penny.				2 Cent	-	-	- - - ½
Halfpenny.				3 Cent	-	-	- - - ¾
Farthing.				5 Cent	-	-	- - - 1½
Old Coins of Account.				New Coins of Account.			
Farthing.				Cent.			
1 Penny.				1 Florin.			
4 1 Shilling.				100 1 Pound.			
48 12 1 Pound.				1,000 10 1			
960 240 20 1							

1179. Would you adopt any coin that is not a decimal part of the sovereign?—The tendency in the public mind is to divide by halves, and I should continue the binary system in dividing the coins.

1180. Why is it necessary to alter them; if they had coins of different value, the fares would soon regulate themselves to those coins?—No doubt they would, but the 3*d.* falls in with the other coins as one-eighth of the florin, and I would preserve it, especially as a 10-cent coin presents some difficulties.

1181. Do we not propose to calculate every thing by one-tenth?—I apprehend you cannot do that in ordinary business without great innovation, and an undesirable multiplication of coins.

1182. You would keep it in a certain number of mils?—Of course accounts would

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would be kept decimally, whatever might be the circulating coins. I have, in my scheme of accounts and reckoning, divided the florin centesimally, abandoning all mention of the penny. I prefer the term cent, in designating the hundredth of a florin, as being one universally known throughout the world, and at the same time short and expressive. The term mil was tried in America, and it was not continued there.

1183. Was not the cause of its being rejected in America this, that it was one-thousandth part of the dollar, which is their starting point?—I believe that is correct. With reference to the division by halves, I have made an extract from Mr. John Quincy Adams' Report to the American Congress on Weights and Measures, in 1821. He says: "We have the halves, quarters, and twentieths, and might have the fifths. The eighth, dividing the cent only into halves, adapts itself without inconvenience." I would ask permission of the Committee to read another extract from Mr. Adams' report, with regard to the original division of the dollar. He says: "We took a dollar, and introducing the principle of decimal divisions, we said a tenth part of it shall be called a dime, a hundredth part a cent, and a thousandth part a mille. It is now nearly 30 years since our new moneys of account have been established. The dollar and the cent have become familiarised to the tongue; but the dime and the mille are so utterly unknown, that now, when the recent coinage of dimes is alluded to, it is always necessary to inform the reader that they are 10-cent pieces. Ask a tradesman in any of our cities what is a dime or a mille, and the chances are four in five that he will not understand your question." Judging by analogy, my idea is, that three denominations of account are sufficient, and that more would lead to complication.

1184. You probably think it would be necessary to mark upon each coin the number of cents or mills to designate its value?—I do. My scale is not strictly decimal throughout, as was proposed in America, and which, as we have seen, was abandoned there for the greater brevity of centesimal division. If we begin with four terms of account, I think we should in practice reduce them to three, by passing over the 10-cent denomination.

1185. You would write, for instance, £.1., 9 florins, and 99 cents?—Just so. I should have three columns in account-books, as at present; the last denomination would be a centesimal one, just as the Russian rouble is divided into 100 copecks; the French decime is not used in practice as a denomination of account: they reckon by francs and centimes, eking out with the sou.

1186. Mr. J. B. Smith.] You are probably not aware that the centime is not only a money of account, but a real coin?—I have understood that it is a real coin.

1187. Are you aware that, since 1793, when the decimal coinage was first established in France, the public accounts have all been kept in francs and centimes?—I have always heard so.

1188. And that the coinage has been of the same denomination?—Yes, I am aware. What I meant to say was, that the sou is in very general use.

1189. The sou is five centimes?—It is.

1190. Washerwomen, for instance, in their accounts never make a less charge than a sou?—I have understood the sou is chiefly used in small reckonings.

1191. At the same time that the centime is a coin?—It is.

1192. Chairman.] Irrespective of the names by which these coins may ultimately be called, in the event of the decimal system being adopted, does there exist any doubt on your mind that it would be a great saving of labour, both to the community at large, and to young persons in their education, and that it will enable all parties to keep their accounts with more correctness and with greater facility?—I have no doubt of it; nor do I think that the very small amount of alteration that need be introduced in the coins would give occasion to any important misapprehension or dissatisfaction in the public mind.

1193. Have you any further information to give us, with a view of throwing light on the subject of our inquiry?—None occurs to me at the present moment. The book to which I have already referred in the course of my evidence was published by me some time ago, and will be found to contain fully my ideas upon the subject.

C. A. MOODY, Esq., IN THE CHAIR.

*William Brown, Esq., a Member of the Committee, Examined.**W. Brown, Esq.*
*M. P.**9 June 1853.*

1194. *Chairman.*] Do you wish to give a statement of certain facts within your own knowledge, bearing upon the subject under our consideration?—I do; and my wish is to show the ease with which in Ireland a change was made from one mode of payment to another. I was on a visit to some friends in the north of Ireland, in 1809, at Ballymena, a large linen market, where and in the neighbouring markets they had always been in the practice of paying the weavers in gold and silver. This was found extremely inconvenient, and induced my relative, Mr. W. Gihon, to try the experiment of bringing a large amount of gold and silver from Belfast, and establishing a temporary exchange office at his house, in which, being an idle man at the time, I acted, and where notes could be exchanged for cash. The linen merchants, as far as they could, paid for their purchases with Belfast bank notes. The weavers were, at first, unwilling to receive such payment; but were assured, that if they disliked to carry the notes home, they would be at once exchanged for gold and silver at Mr. Gihon's. I well recollect that, the first day of the experiment, a large number of them came to exchange their notes; but these calls fell off every market-day, as confidence in the notes increased; and in a short time the demand for specie ceased altogether. The weavers had acquired full confidence in the notes, finding that when no longer exchanged at Mr. Gihon's, they were instantly exchangeable at the Northern Bank of Belfast; and thus saved the burthen and risk to the linen merchants of carrying large amounts of gold to market to make their purchases. I think, therefore, it is only to make parties clearly understand the nature of the change from one currency to another to obviate all dislike and difficulty. Being in the United States in 1800, when the transition was going on, from the pound, shillings, and pence system of accounts to the decimal dollars and cents, as the dollar and cent currency was issued from the Mint it gradually superseded and supplanted the pounds, shillings, and pence, so that you were hardly aware of a change taking place.

Martis, 14^o die Junii, 1853.

MEMBERS PRESENT.

Mr. W. Brown.
Mr. Hamilton.
Mr. J. B. Smith.
Sir William Clay.

Marquis of Chandos.
Sir William Julliffe.
Mr. Kinnaird.

WILLIAM BROWN, Esq., IN THE CHAIR.

*Rowland Hill, Esq., called; in and Examined.**R. Hill, Esq.**14 June 1853.*1195. *Chairman.*] YOU are Secretary to the Postmaster-general?—I am.

1196. You are aware that we have under discussion the advantages or disadvantages which might attend the introduction of a decimal system of coinage; but one impediment is, that we cannot find a decimal exactly answering the 1*d.*, so that if you adopt four mils or four farthings, a loss would be incurred by the Post-office; and if five mils were substituted for the present 1*d.*, the charge to the public would be increased. Can you suggest any plan of meeting this difficulty, whilst you inform us of the extent of the loss to the revenue by reducing the payment to four mils?—Considering the question as having regard to a permanent arrangement, I can see no alternative but to adopt one or other of the two sums you name, either four or five mils; and as the change to four mils would be very much less violent than the change to five mils,

I should

I should hope that the Committee would prefer the four to the five mills as a substitute for the 1 *d.*

1197. Can you state what the probable loss or gain would be in adopting the four mills, bearing in mind that a large portion of the total revenue of the Post-office arises from ship letters, which this alteration would not affect?—I think the change would affect all the postage. I do not see any way by which it could be confined to the inland rates, if you lower the value of the 1 *d.* Seeing that most of the rates are expressed in pence, I presume that the reduction would extend to all; and as four mills are about 4 per cent. less than 1 *d.*, the amount of revenue risked would, of course, be about 4 per cent. upon the gross revenue of the department, which would amount to about 100,000 *l.*

1198. Sir *W. Clay.*] It would be a loss of 100,000 *l.*?—It would be a risk of 100,000 *l.* I cannot view this as a loss, because I conceive that such a reduction would tend to increase the number of letters, and by that means gradually to make up the loss.

1199. *Chairman.*] I need not ask you as to the advantages that would result from introducing a general system of decimals throughout the nation?—I conceive that the advantages would be very great indeed.

1200. Probably more than to compensate for any supposed loss to the Post-office?—In my opinion, certainly; but I have confined my attention mainly to the question as connected with the Post-office revenue. I need not point out to the Committee that any loss that the Post-office revenue might sustain, would be to the same extent a saving on the part of the public.

1201. Mr. *J. B. Smith.*] Would you propose to make any alteration in those postage stamps which are now sold at 1*s.*, for instance: would you reduce them below the half-florin?—That would not be absolutely necessary, as I, of course, presume that the 1*s.* would still be retained as a coin. But this difficulty would arise, viz. that if the higher rates of postage were maintained at their full amount, and the lower rates reduced, then 12 of the penny, or rather four-mil stamps used for the inland letters would no longer be equivalent to the 1*s.* stamp, and could not be used as substitutes for the 1*s.* stamp. That would, to a certain extent, cause some inconvenience to the public.

1202. Sir *W. Clay.*] Do you know what proportion of the money received for stamps is received for the different classes of stamps; for instance, how much is received for the 1*d.* stamps, and how much is received for the 2*d.* stamp, and so on?—I do not bear it in mind. I could supply any information upon that point, and I can at once say that by far the largest proportion is collected by the sale of 1*d.* stamps.

1203. So large a proportion probably, that the diminution of loss to the revenue by retaining the present prices for the higher class of stamps would not be a consideration sufficiently important to set against the inconvenience of having two different values?—I think not, decidedly.

1204. *Chairman.*] I think that some estimate was made of the number of 1*d.* stamps sold at the receiving-houses, but is it not the case that a very large proportion of the stamps are sold to merchants by booksellers and stationers, by one or more pound's worth at a time?—No doubt that is the case, to some extent.

1205. I think we had something like an estimate that out of 100 stamps sold, 62 would be single 1*d.* stamps, but that would be no per-centage of the whole quantity sold, I presume?—I think that the information we obtained for the Committee indicates pretty accurately the general proportions of the sales. We find that about 78 per cent. of the customers who purchase stamps at the receiving-houses, purchase a number less than six.

1206. Sir *W. Clay.*] Will you be good enough to furnish the Committee with a statement of the proportions in which the revenue of the Post-office is received upon the 1*d.* stamps, or upon stamps of a higher denomination?—I will do so. So much of the revenue as is derived from stamps is collected in the following proportions; viz.

By 1 <i>d.</i> stamps	-	-	-	-	-	89·4 per cent.
By 2 <i>d.</i> ditto	-	-	-	-	-	6·5 ditto.
By 10 <i>d.</i> ditto	-	-	-	-	-	1·3 ditto.
By 1 <i>s.</i> ditto	-	-	-	-	-	2·8 ditto.

100·0

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1207. Would you think it necessary, if a reduction be made from the present 1 *d.* to four mils for a 1 *d.* stamp, to make a corresponding reduction in foreign and colonial postage?—I think it would be the most convenient arrangement, otherwise, as I pointed out, the stamps of a lower denomination could not be used in paying the postage of the higher rated letters.

1208. Would that consideration extend to both foreign and colonial postage?—It would.

1209. Are the stamps in the British Post-office used to any considerable extent in the prepayment of foreign letters?—Yes, as regards letters going out of the country. All letters going out of the country can be paid either in money or in stamps. Whatever postage on foreign letters can be prepaid in money can also be prepaid by means of stamps.

1210. Mr. Hamilton.] Would an alteration in the value of the postage stamps involve any change in the conventions by which the postage with foreign countries is regulated?—It would.

1211. Are there not some instances in which the proportion of postage charged by a foreign country under convention has a ratio to the amount of the postage charged by ourselves?—In many cases that ratio is carefully observed, but a change so small as 4 per cent. would not, I think, present any practical difficulty; because even at present it rarely happens that the British coin is an exact equivalent to the foreign coin.

1212. Practically, do you think that those conventions would present any difficulty in the way of the change that is suggested?—I think not.

1213. Sir W. Clay.] Your answer to me with regard to the foreign postage would apply even more generally with regard to the colonies, would it not?—It applies equally, I think, to all. There are certain letters to the colonies even which must be prepaid, and with regard to all, a large proportion may or may not be prepaid.

1214. The Committee are to understand, as the result of your opinion, first, that the proportion of the higher class of stamps is so small as compared with the 1 *d.* stamps, that there would be no saving of importance in the non-extension to them of the proposed diminution?—I concur in that view.

1215. Do you think, also, that there would be a great convenience in uniformity of charge in the stamps in order that a number of the 1 *d.* stamps might, as at present, be of equivalent value with stamps of a higher denomination?—Certainly.

1216. Sir W. Jolliffe.] I think you are of opinion that a reduction rather than an increase would be a desirable mode of dealing with this alteration?—Certainly.

1217. Have you considered that in reference to the mode by which you take the tax upon letters; that is, by doubling the amount, as you proceed, with the weight of the letters, and with reference also to the unit of circulation being of the value of 1,000 mils?—I have.

1218. Do you not then think that there would be a great disadvantage in taking a 4-mil piece as the lowest postage stamp, and continuing to double that rather than taking a 5-mil piece and doubling that, inasmuch as the increase would be from 4 mils to 8 mils, from 8 mils to 16 mils, from 16 mils to 32 mils, from 32 mils to 64 mils, from 64 mils to 128 mils, and from 128 mils to 256 mils, and so on; and that there would be great difficulty in finding a coinage which should be applicable to the payment of those sums?—The progression is not exactly as stated in the question. It is in the first instance doubled and again doubled, and then it advances by equal steps—one rate, two rates, four rates, and then six rates, eight rates, ten rates, and so on. At the same time I must admit that there would be a convenience in making the single rate 5 mils instead of four, but I think that the inconvenience of so considerable an advance as 20 per cent. upon the rate of postage would far more than counterbalance it.

1219. If I am correct in my view, while you are arriving at a decimal circulating medium, you would be departing from a decimal calculation of postage?—No; I think the convenience of a decimal notation would enable us to escape the inconveniences that you point out. It would be very easy to calculate the gross charge upon any number of letters, whichever sum be taken as the single rate of charge. If you take four mils you multiply the number of letters by four, and you have the total postage in mils, which is at once convertible into pounds: if you make the single charge 5 mils, then you multiply by 5; and you would with equal facility—possibly with slightly greater facility—convert the total into poun

1220. Would

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1220. Would not inconvenience also arise in the sale of stamps from the same cause?—I think not.

1221. *Mr. J. B. Smith.*] What stamps have you at present?—A 1 *d.* stamp, 2 *d.* stamp, a 6 *d.* stamp (in preparation), a 10 *d.* stamp, and a 1 *s.* stamp.

1222. *Sir W. Jolliffe.*] Supposing I wanted either a 24-mil stamp or a 48-mil stamp, should I not in one case have the inconvenience, which I have not under the present rate of postage, of receiving one mil in exchange for the coin which probably be in use, the 25-mil piece, and in the other case two mils in exchange for the coin which I should tender for the payment of the postage, the 50-mil piece?—You would if you bought a single stamp.

1223. But it is a very common thing, is it not, to buy a single 1 *s.* stamp?—It is.

1224. *Chairman.*] I presume that you would not be much troubled with that in the management of the Post-office, the stamps being generally sold at stationers'?—They are chiefly bought at the Post-office, and therefore the inconvenience would devolve upon us; but I think that it would be a less inconvenience than the other; viz., that the low priced stamps could not be substituted for the higher priced stamps in paying for letters. If the postage be raised from 1 *d.* to five mils, unquestionably the whole inconvenience that we have been speaking of vanishes; but I think that you would encounter a still greater inconvenience.

1225. *Sir W. Jolliffe.*] That is, you would create discontent, and perhaps a reduction of revenue?—You would, unquestionably, create discontent, and to a certain extent, no doubt reduce the number of letters.

1226. *Mr. Hamilton.*] When you spoke of the extreme loss to arise from the change being 100,000 *l.*, did you include the loss that would follow a change in the foreign and colonial postage?—I took into calculation our whole revenue. I consider our gross revenue to be about two millions and a half, and 4 per cent. upon that would be 100,000 *l.*

1227. *Chairman.*] Is it not increasing every year?—It is.

1228. Have you any apprehension but that the 4 per cent. would soon be restored to the Post-office?—I think it would.

1229. *Sir W. Clay.*] Do you think that the reduction in the price of stamps would tend to increase the number of letters sent, and thereby compensate the present loss of revenue?—I think it would increase the number of letters.

1230. Would the saving of time in the calculations by the adoption of the decimal system of notation be important in transacting the business of the Post-office?—I think it would; perhaps more in the money-order department than in the letter department.

1231. *Chairman.*] Weighing all the advantages and disadvantages of the reduction from the present 1 *d.* to four mils as the price of the stamp, would the balance be in favour of a general benefit to the country and to the Post-office?—I think a system of decimal coinage would be highly beneficial to the department and the country generally.

1232. Taking everything into consideration, do you think the change would be advantageous?—I do.

1233. *Sir W. Jolliffe.*] Do you not think it would be almost an equivalent to any advantage to be gained by the reduction of the postage by one mil, rather than the increase by one mil, to adhere strictly both with regard to postage and with regard to the circulating medium, to a decimal system?—I do not think that it would be an equivalent. I admit that there would be some advantage in adopting five mils as the single rate, rather than four, but I think that it would be far more than counterbalanced by the disadvantage of raising the rate of postage 20 per cent.

1234. *Sir W. Clay.*] Has the money-order business of the Post-office become very extensive?—Very much so indeed.

1235. Can you tell the Committee the extent of your establishment for that particular branch?—In the London Post-office about 150 clerks are engaged in that branch of the business alone.

1236. How many clerks are employed in the country?—I think in Liverpool there are about ten or twelve. There is a far greater proportion in London, from the circumstance that the Metropolitan Office is a sort of cheque upon the others; it keeps the accounts of all.

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1237. In that particular department do you think that the saving of time, by the adoption of a decimal notation, would be of importance?—I think it would.

1238. Could you tell the Committee what proportion of single 1*d.* stamps are bought?—So far as we can judge from accounts kept at twelve receiving-houses in London and the environs, out of every 100 persons who come to purchase stamps, 61 purchase a single stamp at a time. It should be borne in mind that there is no motive operating upon the purchasers of stamps to buy them in large numbers, as they can buy a single stamp at precisely the same rate as they buy 100 stamps. The average number of stamps sold is about five to each person.

1239. *Mr. J. B. Smith.*] Is it your opinion that the majority of the 1*d.* postage stamps which are used are used by the working classes?—No, it is not.

1240. Have you any means of forming an idea as to the proportion used by the working classes?—No very satisfactory means.

Mr. William Miller, called in; and further Examined.

Mr. W. Miller.

1241. *Chairman.*] IN your former evidence, you did not speak of the half-penny being two mils, although you mentioned the 1*d.* as four mils; it was probably your intention to do so?—Yes.

1242. It was the wish of the Committee that you should prepare some tables?—I was requested to show the mode by which the dividends are at present calculated upon the 3 per cents. I have a statement and a comparative statement of the mode by which they would be calculated, supposing the decimal system of notation were observed, and which, with the permission of the Committee, I will read:—

The number of accounts in the bank books into which the national debt is divided, and upon each of which a dividend has to be paid twice a year, is about 300,000. These differ in number every day, in consequence of the purchases and sales, although the aggregate amount of the stock remains the same.

About 100,000 of these accounts alter in the amount of stock during the half year, and upon each of the altered accounts a new calculation has to be made for the dividend. These calculations are not deferred till the stocks are shut, but are made at three periods during the half year, at which periods the accounts undergo a particular examination to prove them.

Should an account alter between the periods, the dividend has to be calculated again; but in the last period there remain comparatively few calculations to make.

These dividends are not calculated arithmetically, but are computed by means of tables.

The following are the Tables in use at the Bank.

- (A.) Table for computing the interest at 3 per cent. for half a year, upon any sum under 5*l.*
- (B.) Another for the same purpose, under 10*l.*
- (C.) Table for computing the interest at 3½ per cent., for half a year, upon any sum up to 10,000,000*l.*
- (D.) Table for computing the Income-tax.

The following is the mode of working with them:

It is required to find the interest upon 2,728 *l.* 11*s.* 5*d.*, at 3 per cent. for half a year. Begin with the odd amount of pounds, above or below 5*l.*

£. s. d.		£. s. d. Frc.
3 11 5	In the table - - - - -	= 1 - 855
5 - -	Is known to be - - - - -	= 1 6
20 - -	-- Multiply the figure standing in the place of tens by 3, which will give the answer in shillings - - - - -	= 6 -
	-- If the figure standing in the hundreds' place be odd, put 10 <i>s.</i> for it - - - - -	= 10 -
2,700 - -	-- To the figures in the place of the thousands and upwards - - - - -	= 27
	-- Add on half, omitting the fractions generated by the odd hundred, which had been previously reckoned - - - - -	= 13
		= 40 - -
2,728 11 5	Interest - - - - -	40 18 6·855

Deduct Income-tax, which is computed from Table (D.)

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£. s. d.	£. s. d. frc.
40 - - = 1 3 4	
- 18 6 = - - 6 $\frac{11}{40}$ = 475	- - - - - 1 3 10·475
<hr/>	
£. 40 18 6	Nett dividend - - - £. 39 14 8·38

In this working there are two kinds of fractions used ; for the Income-tax in Table (D.), the fractions are 240ths of a penny ; for the gross dividend in Table (A.) the fractions are decimals of 1*d.*

The following is the same question, calculated as it would be, supposing it were treated decimally :—

Principal	-	-	-	-	-	-	£. Doits.
Half ditto	-	-	-	-	-	-	2,728·571
							<hr/> 1,364·285
							<hr/> 4,092·856
							Gross Dividend.
$\frac{1}{20}$ th	=					102·321	
$\frac{1}{8}$ th	=					17·054	
						<hr/> 119·375	Income-tax.
						<hr/> £. 39·73481	Nett Dividend.

Or in present money - - - - £. 39. 14. 8'354.

In the former computation there are necessarily 45 figures, and in the full statement there are 77; in the latter, the decimal mode, there are the same number and the whole of the working is set down.

It is to be observed also, that the decimal result is different from the tabular in the fractions, as the Government Income-tax tables make no charge upon the fractions. The decimal mode is therefore more correct as well as more expeditious.

The decimalisation of the accounts would not have much effect in shortening the time of the shutting. The agreement of the accounts, and the making of the warrants, take up most of the time between the shutting and the payment of the dividend. The stocks remain closed for a fortnight after the first day of payment, for two reasons: first, the clerks of the closed offices are engaged in delivering the dividend warrants to the stockholders, or in paying the dividends; and, secondly, the crowding, which is already very great, would be very much increased.

The saving of a few days in this way does not appear to me of very great consequence, as purchases and sales for the opening are easily effected.

1243. Would it not save a great deal of time, as regards the opening of the Bank sooner for the payment of the dividends; do you apprehend that it would very much decrease the labour of the clerks, and very considerably decrease the chances of mistake?—Very much so; it would shorten the labour, and I must, therefore, infer that it would shorten the time.

1244. If tables were made for the decimal system, as you now have them, would not your labours be assisted?—I think we could work out our calculations more quickly without tables, owing to the simplicity of the decimal system. I should wish to add one or two statements to my former evidence. I mentioned that the business of the Bank, as regards the Stock department, would be facilitated, but I omitted to state that in the discounting of bills the whole of the work at present is done by tables. In number there are at least 100,000 bills of exchange discounted during the year, upon each of which a computation has to be made. Since giving my reasons why some system of decimal coinage should be adopted, which would co-exist with the present, another reason has occurred to me, viz., that it would be some time before all bills would be drawn, although they must be paid, according to the new arrangement. One of the greatest evils of the present system is that it reduces the clerks to the condition of mere machines after they have been a very long time in an office; because, to overcome the hindrances which our complicated system of weights and measures and money occasions, in almost every trade or profession, tables are used. In the Bank, it is found to be the case, that when a clerk has worked for some years in one office, where a certain set of tables is used, he is inefficient in any other. To this truth experience has led former chief cashiers, and no tables are allowed in the chief cashier's office, except in certain cases, but all calculations are worked arithmetically. Where tables are used, when an extraordinary occasion arises to which they are not adapted, the clerks are found to be unready and unequal to the

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occasion. It has often been a question with me whether the acknowledged smartness of the American traders is not somewhat due to their decimal system of computation. Clerks having no mode of arithmetic ready to their hands, without their tables are comparatively useless; as a proof of that I would instance, that before the alteration of the troy weight, a question being to be worked out arithmetically, I sent for five superior clerks, who had been accustomed to work always by the tables, and worked correctly, and I had five different results, and only one of them correct. The calculation was a very simple one, but they were unused to calculations, and when the occasion arose, they were not equal to it. The question to be worked out was 15 lbs. 11 oz. 18 dwts. and 12 grains of gold in the gross, to 2 carats $\frac{3}{4}$ th grains worse.

1245. What was the number of figures used?—By the decimal mode it required 71 figures, and 123 by the old mode.

1246. Have you been able to form any opinion as to the number of clerks that would probably be saved?—I have not. It would dispense, doubtless, with a great number; I am afraid to say how many, but I should think it might save one in a dozen.

1247. Sir W. Clay.] Have you considered whether it would be any convenience to have a gold coin of the value of 5s.?—I think that a gold coin of the value of 5s. would be inconveniently small. There is an objection with the public to small coins; that is the case at present with the 3d. piece; many people refuse them, and they principally circulate among omnibus passengers. There is also an objection in the additional loss by abrasion, which would arise from the smallness of the coin in weight in proportion to its surface; the amount allowed for that loss between the Mint weight and the current weight is so small that the coins would soon fall below the legal weight, and therefore pass out of circulation; nor could that amount be safely increased, as any considerable increase would lead to a fraudulent diminution of the weight. At present so to contrive to reduce the weight of the sovereign as that it may still be a legal tender, is too great an expense of time and labour.

1248. Are you not aware that there is a great disinclination on the part of the public to make use of the 5s. silver coin?—Yes, they remain in bankers' tills in large quantities.

1249. Is it not, therefore, desirable to substitute a coin in circulation of the value of 5s.?—I do not think that it is wanted; and that the sovereign, half-sovereign, florin, shilling, and half-shilling would answer all purposes.

Mr. Francis Bennock, called in; and Examined.

Mr. F. Bennock.

1250. WHAT is the nature of your business?—I am a Commission Warehouseman, at 77, Wood-street, Cheapside.

1251. Do you carry on extensive transactions not only in this country but in France?—Not so much with France as with America; unfortunately, in our class of business, in consequence of the French tariff, many of our goods are excluded; we purchase from France, but we sell very little to France.

1252. Have you considered the advantages that might arise from adopting a system of decimal coinage?—I apprehend that scarcely any person connected with trade and commerce has not turned his attention to the fact, and found how exceedingly inconvenient everything at present is in regard to what we call a system of currency.

1253. What is your opinion of the evils of the present system?—It is, in my judgment, a mass of evils and inconsistencies. It necessitates several processes of different calculations where one might serve: for instance, here is a cost calculated of a manufactured article, requiring four different calculations and four different values to make out one simple cost of 3s. 2½d.; and it is next to impossible, in our present coinage, to give an accurate result; we must have a small fraction on each item left over, which would not be the case with the decimal coinage.

1254. Does the present coinage involve a consumption of more time than if it was arranged decimally?—Infinitely; this cost would occupy five minutes, while in a decimal system it might be done in the fraction of a minute.

1255. How do you propose to effect this, and what alterations in our present coinage would you suggest?—In the first instance we require very few changes. Gold being fixed in price, and circulating at what was its intrinsic value, expresses its

its market price; but silver and copper being circulated above their value, are in reality merely tokens. There is in fact, so far as I can understand, no alteration in relative value contemplated. There would be the same quantity of copper given in exchange for a florin, and the same quantity of silver given for a sovereign, that there is now. The alteration desired is only one of arrangement, to facilitate calculations and exchanges.

1256. What are the real and nominal values of silver and copper?—The value of copper is, I find, to-day, 1s. $\frac{1}{4}$ d. per pound, while it circulates at 1s. 4d. to 1s. 6d. per pound; silver is 5s. to 5s. 1d. per ounce, while it circulates at 5s. 6d. per ounce; there is no fear, therefore, of the copper or silver coin being used for manufacturing purposes, while gold coin is being continually broken up; in fact, watchmakers and others prefer new sovereigns to bullion; they are sure of the purity; they can buy a quarter of an ounce, or sovereign, with 20s., without the trouble of assaying it; and I have been informed that several thousands are so consumed as bullion weekly in the district of Clerkenwell.

1257. Do you consider that pence are mere tokens up to a shilling, and shillings mere tokens up to 40s.?—Just so.

1258. What are the changes that would be required to make a decimal system work properly?—They are very few. One of the difficulties is, in having our unit of account fixed so high that it requires more coins than under other circumstances might be required. Still there are many reasons for retaining our unit of value or pound as it is now; and with the farthing coined into the 1,000th part of a pound, instead of the 960th, leaving the sovereign and florin as they are, we should only require another coin to render the system nearly perfect.

1259. What do you mean by another coin?—I mean a coin of the value of 10 mils, or tenth of a florin; we should then have the pound, florin, cent, and mil. These four standard coins of account would, I think, be sufficient; to facilitate exchanges it would be indispensable to have these divided into parts.

1260. How would you divide them?—I would divide, first, the gold into three coins; *i. e.*, the sovereign or 1,000 mils, the half sovereign or 500 mils, and the quarter sovereign or 250 mils; the silver coins I would divide into the florin or 100 mils, half florin or 50 mils, and quarter florin or 25 mils; and the cent, or whatever name you adopt, of 10 mils; for copper, I would have a two-mil piece and a one-mil piece; giving nine coins in all.

1261. Is there any great advantage in having so small a number of coins?—I think there are many advantages; in the first place, fewer dies would be required, and consequently there would be less expense, and I think a smaller quantity of metal would be required; and another thing is, that it would be more easily counted, there being less labour in division.

1262. What would be the size of the smallest gold coin?—About the size of a silver fourpenny-piece; and a small gold coin would be very advisable, for several reasons. The recent discoveries of gold are likely to disturb the relative value of gold and silver; and the more you can displace, or rather replace, silver by the introduction of gold, the less inconvenience will be felt; besides, if with one coin of light weight, say 1-16th of an ounce of gold, you can supply the place of five coins of silver, weighing in the aggregate nearly an ounce, the advantage would be immediately felt.

1263. Would there not be an objection on the part of the public to being obliged to carry so small a gold coin in their pockets?—I think that might be so at first, but the prejudice would be soon overcome, and the quarter sovereign would become a favourite; it is now current in America. They have their gold dollar, which is nearly one-fifth less than our 250-mil piece would be; it would weigh nearly 31 grains; and I find that so long ago as the time of Henry the Third, in the year 1257, we had a gold penny, which weighed 45 grains.

1264. Might it not be objected to on the ground that it might be mistaken for a silver coin of a small size, in giving change?—That is one of the evils of any metallic system, and it might as reasonably be assigned as an objection to our present coinage, that the sovereign is sometimes passed for a shilling, and the half sovereign for sixpence.

1265. Are you of opinion that our gold coinage requires no amendment, beyond the introduction of 250-mil pieces?—None, with the exception that I would advise that every gold coin should have stamped upon it the number of mils it represents.

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represents, so as to familiarise the public with the two most important parts of our system, and ultimately lead them to look upon mils as the principle of our currency, while pounds should remain as our unit; and it would be a vast improvement could it be arranged to make our sovereign 120 grains instead of 123 grains; it would then be a quarter of an ounce, which would render bullion calculations very easy.

1266. Would you not adopt the mil as the unit?—There are several objections to that; first, the sovereign or pound is our standard measure of value, and now that gold is abundant it ought not to be changed; secondly, all our debt is reckoned in pounds sterling; and, thirdly, all the salaries and estimates of income are based upon that unit, which has one advantage, it expresses a great sum in few figures.

1267. What would you recommend as regards the silver coinage?—First, I should recommend that an abundance of 10-mil or cent pieces and florin pieces should be circulated, and that all half-crowns and crowns should be withdrawn as speedily as possible, and that no more threepenny and fourpenny pieces should be issued, nor indeed sixpences or shillings.

1268. How would you deal with sixpences and shillings?—Sixpences and shillings I prefer to the crowns and half-crowns; they are of very little inconvenience, because they express fractional and even decimal parts of a pound, and therefore would easily harmonize with any system that might be introduced.

1269. You do not see any objection merely because they are not divisible by 10?—Not at all; and instead of being called shillings and sixpences I should hope they would be called half florins and quarter florins.

1270. You suggest 1-mil pieces and 2-mil pieces only; would not that be attended with very considerable inconvenience in the payment of tolls and of penny stamps, inasmuch as you would have to carry about so many single-mil-pieces?—The penny is an unfortunate coin; it is neither the one thing nor the other, because you cannot make it harmonize with any system that has convenience for its object, and is one of the chief difficulties in the change proposed. If the penny were only thought of as the 240th part of a pound, all difficulty would vanish. During the last three months I have paid considerable attention to this matter, and have taken pains to ascertain, from all classes of people, what their opinions are with regard to a copper coinage, and I am satisfied that in 99 cases out of 100 two halfpence would be preferred to a penny-piece. People prefer a single coin when it saves weight or trouble; but if neither object is attained, they prefer the smaller coin, because a halfpenny will often serve the purpose of a penny.

1271. How would you like a 5-mil piece?—I think 5-mil pieces would be very objectionable, as they would be very clumsy; and as they would be the same weight as two 2-mil pieces and one 1-mil piece, therefore there is no advantage gained.

1272. When you speak of economising labour in the small coins, do you mean in the counting of them?—I do; to the merchant, and all others engaged in trade and commerce where book-keeping is necessary, a decimal system is of high utility, for a simple process of multiplication and addition produces the result desired, while fewer figures are used.

1273. Have you any calculations to show to the Committee explanatory of your views?—I have taken two or three easy calculations; for instance, if I wish to enter and carry out 799 yards, at one farthing or one mil per yard, the figures 799 embrace the fact decimally without calculation; but if I have to reduce it into pence and shillings, I have first to divide by four, and then by 12, making 15 figures and five lines to produce the result, 16s. 7½d. If I am quick in mental arithmetic, and do not require to put my pen to paper, I have still the same mental working, which is so much time wasted. I may also refer to another fact, that if I wish to express 19s. 11½d., or to enter it in columns of my book, I use six figures and three lines, where three figures, 999, are enough, and instead of three columns in our ledgers and day-books, we need only two,—a simple line to divide the pound sterling from its decimal parts; or we may have three columns, as now, one for pounds, one for florins, and one for mils, which would have this one advantage, all our present books would be ruled correctly.

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1274. In either paying or receiving accounts, do you consider the decimal system the most convenient?—Decidedly, and for this reason: if I have to pay 999 mils, I might pay it in one half sovereign, one quarter sovereign, two florin pieces, one quarter florin piece, two cent pieces, and two 2-mil pieces, making nine coins in all. In our present coinage it would require, to pay the same amount, one half-sovereign, one crown, one half-crown, one florin, one fourpenny piece, one penny, one halfpenny, and one farthing, also making nine coins; but that arises from the fact of our having in circulation a florin. In an ordinary case, instead of paying the whole money we should probably pay a sovereign and receive back one mil or a farthing in exchange.

1275. Have you considered any plan by which the objection to the small silver and gold coins might be overcome?—I have; one by having a perforated coin like the Chinese, where they can be strung like beads and suspended round the body. There is indeed some reason for believing that among the earliest coins of the world the perforated system prevailed; pockets not being used the money or property so carried gave distinction to the owner, and this was doubtless the origin of bracelets and neck ornaments of precious stones, and also of chains of gold.

1276. Mr. Kinnaird.] As a means of carrying money?—As a means of carrying money. As a sort of support of the theory I have just mentioned, I may state that there is abundance of inferential proof of the probability that such was the case; and the fact will be found very interesting. It is recorded that one of our Ambassadors or Ministers of State, on visiting Antwerp, wrote that he had purchased a painting by Rubens, with so many links of his gold chain, from which we may reasonably conclude that the links were of a certain weight and fineness, and perhaps stamped by the goldsmiths, who at any time might be called to lend their notes on the deposit of the chain; and the stamp would save the trouble of re-assaying, self-protection being the cause of the introduction of the hall-mark of the goldsmiths.

1277. Chairman.] Have you any objection to the perforated coin — I have, especially of the more valuable metals; it would give a tempting facility to the dishonest to scrape metal from the inner edge, and thus the coin might get rapidly reduced in weight, and of course decreased in value.

1278. How would you overcome the objection?—I should prefer a solid coin, and when I know that the dollar gold coin is becoming popular in America, where the people are quite as alive to a true system as we are, and when I remember that a coin of similar character was common in England 600 years ago, when hands were as hard and horny as they are now-a-days, the advantages weighed against the disadvantages are vastly superior. The small silver coin might have more alloy than the other coins, as in the case of the 3-cent piece in the United States, where the alloy is, I believe, seven per cent. more than in the other silver coins.

1279. What are the advantages and disadvantages of the large and small coins?—The advantages of the large coins, or coins of considerable amount, are that a large sum is more easily counted; the disadvantage is to the poorer classes, who frequently have some difficulty to get them changed. The advantage of the small coin is to all who have to pay wages, the result of piece-work, where fractional payments are to be made, and to all the poor who have to buy their articles in small quantities.

1280. Can you show what are the evils resulting from an abundance of large coins, whilst there is a scarcity of coins of smaller value?—Every manufacturer in the kingdom is cognizant of much mischief, inconvenience, and even of vice, resulting from the difficulty of obtaining an abundance of small coins.

1281. How is that?—I have known, when silver was scarce, several workpeople collect together into the pay-office, each received a slip of paper, with the amount due, and one of them (nominated by themselves) received a round sum in gold, and as little silver as possible, and were dismissed to divide it among them. They might not all deal with the same grocer, or baker, or butcher, but there was one with whom they all dealt, I mean the publican, where change could be obtained; and I need hardly add, that frequently the division of their wages by this method led to the diminution of their wages and the debasement of their minds.

1282. Have any other inconveniences resulted from it?—Where goods are manufactured

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manufactured at the houses of the workpeople, the manufacturer finds it easier to treat with one than a number, and this has led to the introduction of a class called undertakers or middlemen, who come between the master and the workpeople, undertake all the responsibility, and receive and pay all the money.

1283. Might not the well-being and convenience of the working classes be promoted by the middlemen?—Undoubtedly; one man could perform the details for 20, so that 20 might be kept at work while one was doing a duty which otherwise each must do for himself; nevertheless, I consider the other to be the primary cause of the system.

1284. Do you apprehend any difficulties in carrying out a system of decimal coinage?—Of course there are great difficulties, and doubtless there will be objections innumerable, but a little firmness will overcome all obstacles. A little enlightened despotism, or the mild exercise of arbitrary power, would, in such cases, be a national good. We are so much the slaves of custom, that we cling with tenacity to acknowledged evil, because we are either too timid or too idle to adopt a wiser course.

1285. Who, in your judgment, would be the chief objectors; merchants and traders, or the general public?—I cannot conceive it possible for any one pretending to the character of a banker or a merchant objecting to a system which would save him 20 per cent. in clerks, whose aim is to do the largest possible amount with the least possible labour. I should naturally expect that great prejudice would exist among the ignorant, and all that extensive class who sell butter 17½ ounces instead of 16 ounces to the pound, corn by the old instead of by the imperial bushel, and reckon by bolls instead of quarters. Government, however, is to blame here for levying the duty on the cwt. of 112 lbs. instead of by the pound; sometimes by shillings and pence, instead of on some principle which should be a certain part of a pound sterling. From this defect nearly 5,000 *l.* per annum is lost by the Income Tax, being the difference 3 per cent. and 7 *d.* in the pound. In the silk trade, a contract for so many cwt. means so many 100 lbs. net.

1286. Would not the quantity sold very much adjust itself to the amount received, after a little experience?—No doubt it would.

1287. Do you think a half farthing would be of any use?—I think they would be of no use whatever. I think it would be given in the same way as people now give in the farthings. There is one point I should like to name to the Committee in regard to the name of our new coins. I have said I consider there need be only four; the present florin, and the cent and mil as coins of account. I think it is very important also that we should establish the principle of heading our ledger columns with the initial letters of our simple English terms; and it is very important that, whatever names you adopt, they should be as far as possible removed from those we now have in use, in order to prevent confusion.

1288. Mr. J. B. Smith.] As you have dealings in French goods you may probably be able to inform us whether it would be any convenience if we were to accept a decimal system of weights and measures, as well as a decimal system of coinage?—There can be no doubt whatever that it would greatly facilitate commercial transactions.

1289. Do you think it would be attended with more public difficulty than the adoption of a decimal system of coinage?—I think it would, because the chances are you would have a greater variety of articles to measure than merely in money.

1290. If both systems were adopted, do you think it should be done at the same time?—I think it would be well if we could manage it; but it is not essential; our present weights and measures could be calculated in decimal money very easily; but I think it would be very convenient that they should bear a relationship to the money calculations, and be regulated by the same principle.

John Baron Beard, Esq., called in; and Examined.

J. B. Beard, Esq.

1291. *Chairman.*] WHERE do you reside?—No. 12, Egremont-place, King's Cross.

1292. What profession are you?—I am an architect and engineer.

1293. Do you consider that the adoption of the decimal system of coinage would

would be an advantage to the country, by simplifying accounts, and that it would enable architects and engineers and others to perform their work with more certainty, and in less time?—Certainly.

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1294. Do you consider that it would be a labour-saving machine?—Certainly.

1295. Have you any idea what per-centage of labour would be saved in complicated calculations usually made by engineers and architects?—I should say it would save a great deal of labour; but, at present, I calculate nearly everything by decimals, and therefore I should not save so much time and labour as many others, and particularly in what they call cross-multiplication, and which occupies a great deal of time, although it is surprising what habit will do in such cases. If you ask such a person to multiply 6 feet 8 inches by 5 feet 6 inches, habit will enable him to give you the answers almost before you have finished speaking.

1296. *Sir W. Clay.*] By cross-multiplication you mean duodecimal multiplication?—Yes.

1297. *Chairman.*] In order to facilitate education in schools, do you think it desirable that the inspectors of schools should be instructed by Government to inform the masters that an essential part of the education of the rising generation must of necessity be in decimal calculation, assuming that it is contemplated by Parliament to adopt a decimal system?—No doubt of it; but I would add that, in almost every trade and profession they have a kind of arithmetic of their own, which they will carry out, independently of all schools. Whether it be the fault of the present system, and that it would be altered by the adoption of the decimal system, I know not; but I know that at present, if you take a school-boy who is considered the best arithmetician, he is not competent for months, until he acquires your ways and habits.

1298. If it were insisted upon that it was an essential part of education, and the inspectors refused to certify that the boys were properly taught unless they had acquired a knowledge of decimal calculations, would not that in a certain measure compel the teaching of decimals?—Not the least doubt of it.

1299. *Mr. J. B. Smith.*] Do you at present calculate for measurements by decimals?—By duodecimals. If, as a surveyor, I meet another gentleman upon the subject of dilapidations, or anything of that sort, I am obliged to concur in his mode of calculation, which is by duodecimals.

1300. Those calculations would be much more easily made by a decimal system?—I think they would.

1301. Supposing the systems of weights and measures were also decimalized, would the system be more easy by decimals than by duodecimals?—I have a doubt about it; the rapidity with which duodecimal calculations are made from the effect of habit is astonishing; but still I admire the decimal system very much indeed.

1302. *Chairman.*] Would it not enable many gentlemen, who have been taught the duodecimal system, to adopt it, and to examine their own accounts rather than trust to accountants?—I think there is not the slightest doubt about it; all gentlemen have learned decimals at school.

1303. *Sir W. Clay.*] Do you think that any particular inconvenience would be felt in the adoption of the decimal system, as regards the relation of employers and workmen, or in the transactions of the poor?—I think there would not be any very great difference.

1304. Do you think that artisans and labourers would readily accustom themselves to the calculation of their wages in the new system of decimal coinage?—Certainly.

1305. *Chairman.*] Is it your opinion that the new coins and the present coins might circulate concurrently, without inconvenience to the public?—Certainly; that may be upon a system which I am prepared to suggest, but upon no other.

Jovis, 16^o die Junii, 1853.

MEMBERS PRESENT.

Mr. William Brown.
Mr. J. B. Smith.
Mr. Kinnaird.

Viscount Goderich.
Mr. Dunlop.
Sir William Clay.

WILLIAM BROWN, Esq., IN THE CHAIR.

Thomas Bazley, Esq., called in ; and Examined.

T. Bazley, Esq.
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1306. *Chairman.*] I BELIEVE you are President of the Chamber of Commerce at Manchester?—I am.

1307. On the 25th March 1852, that Chamber preferred a petition to the Government in favour of decimal coinage, weights, and measures?—It did.

1308. Was there a general feeling among the members of the Chamber that the adoption of it would be a boon to the country?—There was an unanimous feeling to that effect.

1309. You must frequently come into contact with foreigners and others dealing in countries where the currency is decimalized ; do they calculate in our figures or their own?—I apprehend that they calculate in their own.

1310. And then convert those calculations into British money?—Precisely.

1311. You are conversant in Manchester with the advantages of new and perfect machinery in enabling us to compete with other nations of the world ; do you not think that if our currency were decimalized it would act in the same way as a labour-saving machine, and put us on a footing in that respect with France and the United States?—I do.

1312. Have you turned your attention at all to the advantages that would result from the adoption of the decimal system by the saving of time in educating the humbler classes?—I apprehend that the simplicity of the decimal system would give great advantages to young people in acquiring the rudiments of calculation.

1313. Have you considered what coins would be most convenient, or do you merely take the broad view that the decimal system would be the best?—I take the broad view, and should be glad to see some simple system adopted.

1314. In the event of a change, such as I hope the Government contemplate, do you apprehend that, in paying workmen, there would be any objection on their part, when they once understood it?—Not the least. In many cases, even at present, we make our ordinary calculations upon decimal principles, and then have to revert to the ordinary current system.

1315. I apprehend that many of our machine makers, and such as have to make nice calculations, are compelled to resort to the decimal system?—They do so, principally ; in all our own estimates of costs our calculations are entirely made upon the decimal system, and we convert them then into the ordinary figures.

1316. Have you any doubt, that if we adopt a decimal system it would not only abridge labour, but diminish the chances of mistakes?—I think so, decidedly ; it would be doubly beneficial.

1317. Do you consider that those you constantly associate with in Manchester are favourable to the change?—As a rule, certainly.

Kenneth

Kenneth Dowie, Esq., was called in ; and Examined.

1318. *Chairman.*] ARE you a member of the Liverpool Chamber of Commerce?—I am.

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1319. I believe that they have sent in a memorial recommending the adoption of the decimal system?—They have; they addressed one to the President of the Board of Trade.

1320. I believe that, in consequence of some directions you received from the Chairman of this Committee, to make inquiries throughout Liverpool as to the feelings, upon this subject, of parties in the habit of dealing in small sums, you, with Mr. Heath, called upon several gentlemen with that view?—Yes.

1321. Have the goodness to state the result of your inquiries?—The question we generally put to those upon whom we called, was with reference to the effect on the poor by the alteration of the small coins, and the universal opinion appeared to be, that owing to the competition, the value of the new coins would speedily adjust itself to the quantity sold, and without loss to the purchaser.

1322. That is, that the quantity sold would be proportioned to the amount of money received?—Yes.

1323. What is your opinion of the decimal system generally?—I think that it would be a great boon to merchants, and to all people keeping accounts, and, in fact, to every one who has occasion to reckon,

1324. Have you considered how the coins might be divided with the greatest convenience to the public?—My idea is that we should keep all the silver coins, for the present at any rate, except the 4 *d.*, and perhaps the 3 *d.*; all the others have a decimal relation to one another.

1325. Do you think that any dissatisfaction would be evinced or any great inconvenience felt if the Government, by an Order in Council, directed the present “farthing” to be called a “mil,” and the present “penny” “four mils,” and that the old rimmed “penny” should be considered “five mils”?—I have no doubt that the lower orders might be a little annoyed at it at first, as they do not like the introduction of new coins and foreign names.

1326. Supposing they chose to retain those names for their own arrangement, inasmuch as it would be a loss of four per cent. on the small penny, if I may so call it, but a gain of 20 per cent. upon the large penny, would they not so nearly compensate each other as to prevent any great loss or gain to the public?—I think that the poorer classes would be gainers by it.

1327. You do not apprehend that any serious difficulty would arise if Government chose to adopt that system instead of issuing new coins?—I think not, if we were to have a one-mil piece, a two-mil piece, a four-mil piece, and five-mil piece, withdrawing the 3 *d.* and 4 *d.*

1328. You would probably think it advisable that the Government should mark the number of mils upon each of the new coins?—Certainly.

1329. The public would probably soon discern that 25 mils were equivalent to 6 *d.*, and 50 mils to 1 *s.*, and that they would pass for the same amounts?—Just so.

1330. How would you keep your books, in pounds, florins, and mils, or in four columns?—I would keep them in three columns, pounds, florins, and mils.

1331. Are you of opinion that the adopting the decimal system would be almost as valuable to us, and probably more so, as many of our labour-saving machines?—I think that it would be very valuable in that point of view.

1332. If the poor man found that he received six four-mil pieces and a farthing for 6 *d.* do you think he would be better satisfied with it than with the five-mil pieces?—I think the tendency would be to please him.

1333. Do you think that half-farthings are wanted at all in Liverpool?—I think not, from what I heard.

1334. Did you call on a great number of persons?—The number was not very great, but some of them were extensively connected with retail shops. I understood that one gentleman upon whom we called had 17 retail shops.

1335. Have you considered the effect that it would have upon the education of the

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the rising generation?—It certainly would make a knowledge of arithmetic by the poorer classes more easily attainable, and they would become more numerous acquainted with it, I should think.

1336. Do you think that it would be readily adopted by those who have been educated in the pounds, shillings and pence system?—I think that they would in general be glad to do it.

1337. Would you change the names of the coins?—I should prefer the use of the term “mil” as helping to introduce the system, but four mils might be called 1 *d.*, to distinguish them from the five mils.

1338. I think you have already stated to us that the members of the Chamber of Commerce were unanimous in considering the system beneficial?—The special committee was; I was not present at the passing of the report.

1339. Those not present acquiesced in it, I presume?—Yes.

1340. You heard of no objection to it?—I have no doubt that they were unanimous.

1341. *Mr. J. B. Smith.*] Have you ever considered the desirability of adopting the decimal system of weights and measures?—I have not given it any particular consideration beyond the general one, that it must be an immense saving of labour if introduced.

1342. Do you think that the decimal system would be complete if we strictly confined it to money?—Certainly not; it would be desirable to go on and decimalize the weights and measures.

1343. Are you at all acquainted with the French system of weights and measures?—Not thoroughly.

1344. Do you think that it would be a great advantage to a town like Liverpool if the weights and measures of all civilised nations were alike?—Certainly, it would be a great advantage.

1345. If such an object could be accomplished, you think it would be a great advantage?—I do.

1346. Do you think that there would be any insuperable objections with foreign countries to the adoption of such a plan?—I fear the difficulties are very great.

1347. Are you aware that the French system obtains in four or five other countries?—I am not aware of that.

1348. *Chairman.*] Do we understand you to say that, in your judgment, a decimal system, if carried out, would be of great national importance, although we might not all agree as to the exact mode of carrying it out?—I think it would be of very great advantage.

Mr. Henry Kirkham, called in; and Examined.

Mr. H. Kirkham.

1349. *Chairman.*] WHAT are you?—I am clerk and principal manager in a tea and grocery establishment at 23, Mathew-street, Liverpool, and reside at No. 9, Roe-street, being one of the branch shops.

1350. We understand that you are extensively engaged in several shops in Liverpool, some of them dealing with the more opulent class of people, and others with the poorer classes; how many of each have you?—About an equal number of each. There are 14 shops altogether in Liverpool which are branches of the establishment that I am connected with.

1351. Have you prepared tables showing the very small sums that are paid for a given number of articles?—I have.

[*The Witness handed in the subjoined Tables.*]

STATEMENT

Mr. H. Kirkham.

16 June 1853.

Number of Customers.	Number of Articles.	Amount.	Number of Customers.	Number of Articles.	Amount.	Number of Customers.	Number of Articles.	Amount.	Number of Customers.	Number of Articles.	Amount.
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1	2	-	60	1	-	119	2	-	178	1	-
2	2	-	61	1	-	120	1	-	179	6	-
3	1	-	62	2	-	121	1	-	180	1	-
4	2	-	63	1	-	122	1	-	181	2	-
5	2	-	64	1	-	123	1	-	182	1	-
6	2	-	65	1	-	124	1	-	183	1	-
7	1	-	66	1	-	125	1	-	184	1	-
8	1	-	67	1	-	126	1	-	185	2	-
9	1	-	68	1	-	127	2	-	186	5	-
10	1	-	69	1	-	128	2	-	187	1	-
11	2	-	70	1	-	129	2	-	188	3	-
12	1	-	71	2	-	130	1	-	189	2	-
13	1	-	72	1	-	131	1	-	190	1	-
14	1	-	73	1	-	132	1	-	191	1	-
15	3	-	74	1	-	133	3	-	192	1	-
16	2	-	75	4	-	134	4	-	193	2	-
17	1	-	76	2	-	135	5	-	194	1	-
18	2	-	77	1	-	136	1	-	195	6	-
19	2	-	78	4	-	137	3	-	196	1	-
20	1	-	79	2	-	138	1	-	197	1	-
21	1	-	80	2	-	139	3	-	198	1	-
22	1	-	81	2	-	140	4	-	199	3	-
23	1	-	82	1	-	141	2	-	200	5	-
24	1	-	83	1	-	142	1	-	201	1	-
25	1	-	84	2	-	143	1	-	202	1	-
26	2	-	85	1	-	144	1	-	203	1	-
27	2	-	86	1	-	145	1	-	204	1	-
28	2	-	87	4	-	146	2	-	205	1	-
29	1	-	88	3	-	147	1	-	206	1	-
30	2	-	89	2	-	148	2	-	207	3	-
31	1	-	90	2	-	149	1	-	208	2	-
32	3	-	91	2	-	150	1	-	209	2	-
33	1	-	92	1	-	151	1	-	210	1	-
34	2	-	93	1	-	152	1	-	211	2	-
35	1	-	94	1	-	153	1	-	212	1	-
36	1	-	95	1	-	154	1	-	213	2	-
37	1	-	96	1	-	155	1	-	214	3	-
38	1	-	97	1	-	156	4	-	215	1	-
39	1	-	98	1	-	157	2	-	216	1	-
40	3	-	99	6	-	158	2	-	217	2	-
41	2	-	100	1	-	159	1	-	218	2	-
42	1	-	101	4	-	160	1	-	219	1	-
43	1	-	102	1	-	161	4	-	220	2	-
44	1	-	103	3	-	162	2	-	221	2	-
45	2	-	104	1	-	163	1	-	222	1	-
46	1	-	105	2	-	164	1	-	223	2	-
47	1	-	106	3	-	165	3	-	224	1	-
48	1	-	107	2	-	166	3	-	225	1	-
49	2	-	108	1	-	167	1	-	226	1	-
50	1	-	109	3	-	168	1	-	227	1	-
51	1	-	110	5	-	169	2	-	228	1	-
52	3	-	111	1	-	170	2	-	229	2	-
53	1	-	112	4	-	171	5	-	230	1	-
54	3	-	113	3	-	172	2	-			
55	1	-	114	1	-	173	3	-			
56	2	-	115	1	-	174	3	-			
57	2	-	116	5	-	175	4	-			
58	1	-	117	1	-	176	1	-			
59	2	-	118	1	-	177	1	-			
80	-	11 8	109	1	1 9	109	1	2 3	93	1	5 8

	d.
22 articles above	6 ½
2 " at	6 ½
9 " "	6
16 " "	5
13 " "	4 ½
8 " "	4
15 " "	3 ½
24 " "	3
32 " "	2 ½
46 " "	2

	d.
44 articles at	1 ½
22 " "	1 ½
80 " "	1
36 " "	½
27 " "	½
4 " "	½
400	

18th January 1850.

Customers	230
Number of articles sold	400
The amount those articles sold for	£. 4 1s. 4d.
Average	2 ½ d.

1352. How did you arrive at such data?—By noting down every customer as they came into the shop, the number of articles they purchased, and the amount of money they paid for those articles.

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1353. Within what period?—A day was devoted to each statement. One was made out about 10 years ago, and the other three years ago.

1354. Have you made any inquiries of a similar description within the last week or so?—Those statements are applicable to the present time.

1354*. If parties buying such small articles as appear upon the face of those documents you have handed in were made fully aware that 6*d.* would represent 25 mils instead of 24 farthings, do you apprehend any difficulty on their part?—I do not think that there would be, as regards the amount; there might be some difficulty as to the names.

1355. What name would you prefer?—I should prefer the retention of the term “farthing.”

1356. Supposing the term “mill” to be used in accounts, do you not think that the people would still look upon it as a farthing, and call it so?—I think they would; and, therefore, it would be better probably to change the name.

1357. From the constant fluctuation there is in the price of articles, of articles consumed by the poor, such as tea, sugar and coffee, is there any difficulty in assimilating the quantity sold to the value of the money received?—Not at all.

1358. The poorer classes are intelligent enough to know that the quantity must be apportioned to the amount of money they pay?—The weight is always the same; but as the market fluctuates, the price, of course, is increased or diminished.

1359. You increase the price, and not diminish the quantity of the article?—The quantity of the article always remains the same.

1360. If you kept your books on the decimal system, would it or would it not be a great saving of labour to you?—I do not think that it would save us much labour; it would be more simple when better understood.

1361. Would it decrease the chance of mistake?—I think it might.

1362. Assuming that the sovereign be divided into 1,000 parts or mils, the half-sovereign into 500, the crown into 250, the half-crown into 125, the florin into 100, the shilling into 50, and the sixpence into 25, how would you arrange the copper coins, so as not inconveniently to increase the number of them, and yet to facilitate the operations of the poor?—I see no difficulty in that arrangement down to sixpence, although I think that the crown-piece might almost be dispensed with; below the sixpence, I would entirely do away with the three-pence and fourpence. I would issue the one mil or farthing, the two mils or halfpenny, and the four mils or penny, which is a very important coin in dealing; the five-mil piece is perhaps not altogether necessary, but I would suggest the issue of a two-penny halfpenny piece or 10 mils.

1363. Should that be of silver or copper?—A mixed metal, silver and copper; if made of silver only, it would be objectionable, on account of the small size, as is the case with the three-penny piece at the present time.

1364. In your business, do you require half-farthings or mils?—Not at all.

1365. Are they used at all in Liverpool?—I should say not.

1366. Have you, generally speaking, a sufficient number of farthings?—There is a very great deficiency.

1367. I think I understand that you would prefer the change of names, although the poor might choose to continue the names of “farthing,” “halfpenny,” and “penny”?—I think the sixpenny piece would not do if you retained the name of “farthing,” and should prefer that of quarter-florin, as it would be difficult to convince them that 25 farthings were sixpence; nor would it be desirable to have the five-mil piece to be called one penny, inasmuch as for the sixpenny piece they would naturally expect six penny pieces, whatever the value of the penny might be, and the sixpence would only pass in exchange for five five-mil pieces.

1368. If the smallest denomination of coin were distinctly marked upon each piece, from one mil upwards, would the poor at once be able to appreciate its value, whether you adopt the name of “farthing” or “mil”?—I think so.

1369. Taking into consideration the difficulties that might arise on the one hand, and on the other the advantages that would result, is it your opinion that if the contemplated change took place there would be a fair balance

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of gain to the public?—I think that the difficulties in the first instance would not be so great or serious but that they would soon be overcome.

1370. You probably have not considered the difficulty as to bridge and other tolls established by Act of Parliament?—I have not; I have considered, to a certain extent, the alterations in duty, such as the present reduction of 4*d.* per lb. on tea, and the further contemplated reduction on that article. I think that the five-mil piece would interfere with the plan at present laid down by Act of Parliament for the payment of duties.

1371. Probably that might be met by what one may call a give-and-take system, increasing one duty and diminishing another?—It might; there would ultimately be no difficulty in paying the duty, inasmuch as at present we never pay fractional parts; in paying duty we are always charged by the Customs 1*d.* if there be a fraction of $\frac{3}{4}$ *d.* or $\frac{1}{2}$ *d.*

1372. Do you keep your accounts in less coins than 1*d.*?—Not in the office, but in the shops we do.

1373. Do you ever open accounts with the poor?—We do not.

1374. Mr. *Kinnaird.*] Is it principally the labouring classes who attend your shops?—From the two statements that I have submitted to the Committee, it will appear that they are principally porters, or labourers connected with all branches of trade; masons, bricklayers, and so on, and also parties who get a day's work where they can.

1375. Mr. *J. B. Smith.*] By the statement that you have delivered in, I see that to 230 customers you sold 400 articles, of the total value of 4*l.* 1*s.* 4*d.*, or an average of 2 $\frac{1}{2}$ *d.* each article; what articles are comprised in that?—Tea, coffee, cocoa, spices of various kinds, sugars, soap, candles, soda, and all common articles of consumption, and tobacco and snuff at some of our shops.

1376. If a person buys an article, the price of which comes to a half-farthing, how do you dispose of it?—It is always charged as a farthing. At present the prices are not so low as to make it requisite to descend so low; we never make up less than a quarter of an ounce of any article.

1377. Do you sell so small a quantity as half an ounce of tea?—Yes.

1378. The duty on tea having been reduced 4*d.* per lb., what advantage is derived by the buyer of half an ounce?—At the present time, on account of the advance in the market, and principally on account of the unsettled state of China, the advantage would be very trifling, not more than 2*d.* per lb. in any instance. It has been stated that the public would reap no benefit by the reduction, as the 4*d.* would go into the pockets of the merchant and the dealer; but that is a very false statement, and I have no doubt intentionally made, the real cause being the disturbed state of China.

1379. Assuming that there were no disturbances in China, and that the 4*d.* per lb. were taken off tea, what advantage would the purchaser of half an ounce reap from that reduction?—Not any; customers of not less than an ounce of tea only would derive a benefit, except that they might get a little better quality for their money.

1380. Is it not a great disadvantage with persons buying small quantities of any article that there are generally fractions of a farthing?—A very great disadvantage.

1381. But a great advantage goes to the shopkeeper?—Yes, except that we must have a great deal of extra labour for it, which entails upon us more expense.

1382. Would it not be a great advantage to the purchasers of those small articles to have a coin of a less denomination than a farthing?—I think not; it would lead them into a still worse practice than they pursue at present; they would become more improvident, and would be induced to buy more from hand to mouth than they do now, and by that means suffer.

1383. If we had a half-farthing, do you think that people would be induced to buy articles costing less than 2 $\frac{1}{2}$ *d.* on an average?—Yes; and they would descend into the very small hucksters' shops, where they would be accommodated with those very low fractional parts, but would get an article of not half the value of that which they would purchase in the larger establishments.

1384. Do you conceive that the purchasers of those small articles are, generally speaking, improvident people?—A good many of them are.

1385. Then

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1385. Then you do not see any advantage in the use of half-farthings?—Rather a disadvantage.

1386. Do you make use of them?—Never.

1387. When a person comes to purchase an article which comes to rather less than a farthing, do you on any occasion give him any extra quantity of the article?—We never make up anything that comes to less than a farthing; a quarter of an ounce of 3 *d.* tea would be three-farthings, although at the present time we have tea that we sell at 2 $\frac{1}{2}$ *d.* If a person wanted to buy a quarter of an ounce, we should not sell him the 2 $\frac{1}{2}$ *d.* tea, which would leave a fraction; but if he asked for half an ounce, we should sell him that at 2 $\frac{1}{2}$ *d.*, which would be 1 $\frac{1}{2}$ *d.*, without any fraction.

1388. Those persons who buy half an ounce of tea derive no benefit from the reduction in the duty?—They do not from the present small reduction, but they will ultimately.

1389. When the reduction amounts to 1 *s.* 4 *d.* per lb. they would benefit to the extent of a halfpenny?—Certainly. In my opinion, the great mistake in making any alteration in duties is in taking a small amount off a number of articles rather than a large slice off one article. By taking off a small amount, say 4 *d.* a pound on tea, you cannot, if it advances anything at all in the market, reduce the price of so small a quantity as an ounce; if a large amount were taken off one article, the public would reap the benefit.

1390. And at the same time the consumption would probably very much increase?—No doubt.

1391. As the purchasers of small quantities of tea derive no benefit from a reduction of the duty, the consumption will not increase?—Not much.

1392. You do not look for any large increase in the consumption of tea until the duty is further reduced?—No.

1393. So far as your experience goes, has that been the case with sugar?—Sugar is rather a different article to tea, as the quantity bought is so very much larger; a working man's wife will not buy more than two ounces of tea in the week, whereas she will buy two or three pounds of sugar.

1394. Do you find, as the reduction in the duty on sugar goes on, that the consumption is increasing?—Not so much as it would have done if the reduction in the duty had taken place at once. If it had been reduced to the West Indian produce of 10 *s.*, the change would have been immense, as it would have brought the price of sugar down 1 *d.* per lb. at once, and the loss to the revenue would have been made up by the extra quantity sold.

1395. Are you not compelled to make changes to accommodate the quantity and the value of the article to the money you receive, be that money what it may?—The quality of the article has to be changed in some instances almost weekly, according to the fluctuations of the trade. That remark applies particularly to the article of sugar, on which the profit is so very small, that if the market price goes up 1 *s.* per cwt., we are compelled to sell an article of a shade worse colour. If the poor people go to the very low shops, they get an inferior article for the same amount as they pay at the best shops.

1396. In the event of the article being of rather more value than one farthing, the turn would be in favour of the poor man?—Just so.

1397. Mr. Kinnaird.] Have you considered the decimal coinage with reference to facilitating the keeping of accounts?—I think it would simplify accounts very much.

1398. Have you formed any opinion as to whether the change of coinage and the change of names would be an inconvenience to the working classes?—I think not; they might have an objection to the change.

1399. But no objection, you think, that would not soon yield to experience?—I think it would soon be got over.

1400. I understand that you would be very glad if this change were adopted?—I should have no objection to it at all.

1401. Chairman.] Do the country people deal much in farthings when they come to your shop?—Not at all.

1402. Have they any objection to them?—Yes; if we offer them a farthing they will not take it.

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1403. Do you think that a coin of less value than a mil would be of any use to the poor?—It is not at all desirable.

1404. *Mr. Kinnaird.*] Do they often prefer losing the farthing to taking it?—They would not lose it; they take care we lost it, for they would not give it us. In casting up a quantity of goods which would come to 5s. 7½d. they would take off the halfpenny, saying “we are not going to give you the halfpenny.” They seem more rejoiced at getting that halfpenny than if it were a larger amount in another way.

1405. *Mr. J. B. Smith.*] I presume it is only in larger transactions that the country people decline to pay the farthing?—Even the wife of a poor working man in the country only earning his 10s. a week would not think of buying less than 2s. or 3s. worth of goods; in fact, she buys her week’s supply.

1406. *Chairman.*] Do you think that that prevails in the country shops also?—To a great extent.

1407. *Mr. Kinnaird.*] That makes Saturday with you a busy day?—It does.

1408. *Chairman.*] Were the figures that you have put in taken on a Saturday?—They were not.

Charles Hutton Gregory, Esq., called in; and Examined.

C. H. Gregory,
Esq.

1409. *Chairman.*] I BELIEVE you are a Civil Engineer?—I am.

1410. Your pursuits in life naturally lead you to consider what is the easiest mode of making calculations and of keeping accounts; in your opinion, what would be the advantages attending the adoption of a decimal coinage, in contradistinction to our present system?—I think the advantages of the change would be very great in every way; the present divisions of money are a constant source of error, and the calculations dependent upon them occupy much longer time than would be necessary with a decimal coinage. I should particularly hail the introduction of a decimal coinage, because I expect that it would naturally be followed by a decimal system of weights and measures, which I believe almost all people who are largely engaged in the operative and constructive arts would be very glad to see.

1411. But inasmuch as our present inquiry is necessarily confined to decimalizing the coinage, do you not think that if we accomplish that end it would enable the country more readily to fall into a system of decimal weights and measures?—I think it would be a very important step in the right direction, and it would certainly facilitate the great improvement to which you have alluded.

1412. Have you turned your attention to the facility of keeping books, and the advantages that would result from a decrease of mistakes?—In the business connected with my profession, there are necessarily very large calculations in the way of estimates, and measurements, and certificates for the payment of contractors and workmen; and I have no doubt whatever, that the introduction of the decimal system would very much diminish the errors to which those calculations are subject, and that the saving of time would be very considerable to all parties engaged in such accounts. I may state, that the inconvenience of the present complicated system of division, both of coinage and measures, is so great, that I, in common with many others, have frequently adopted an arbitrary and limited decimal system; for example, in working out large quantities of any unit, the cost of which may be pounds, with shillings and pence, or shillings with pence, we reduce the small coin to the decimal of the larger one, work out the calculations upon that temporary decimal system, and then reduce the decimals of the results back again to shillings and pence. There are two well-known instances in which a decimal system has already been adopted by engineers, the measuring chain, which is divided into 100 links, and the levelling staff, the feet of which are divided into tenths; the cause of the adoption of the last, which is of more recent date, being the numerous errors to which the duodecimal system is subject, the time which it involves, and the serious results of errors in levels as affecting Parliamentary investigations, or as affecting great questions of construction, such as gradients and run of water.

1413. You

C. H. Gregory,
Esq.

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1413. You must of course employ a great number of men in the works which you superintend; in carrying on your business, do you think that any difficulty would arise with the men as regards the payment to them of their wages in decimal coinage?—At first, the working men would perhaps in many instances object to the system, but I think that objection would be very short lived. I have found that working men have generally very great facility at accounts, and that men who cannot read or write will keep, by some rule of their own, the accounts of their wages with the utmost precision, working out the fractions of days, according to the rate of so many shillings and so many pence, in such a way that they will always correct any inaccuracies in the time-keeper's book. The accounts of the working man are so mixed up with his interests, that he necessarily becomes a tolerably good accountant; and my conviction is, that as soon as he finds the time and trouble which the decimal system will save him, he will be glad of the change, although he might have slightly objected to its first introduction.

1414. Assuming that 25 mils represented the present sixpence, probably a little explanation would induce them to acquiesce willingly in the alteration?—Clearly so; and I believe that in a very short time the working men of England would become habituated to the change; that a very few pay days would clearly explain to them the equivalent which they would receive in the new coinage, and a few journeys to the shop would show them practically the value of the new coinage; and consequently the difficulty with the working men would be very transitory, and very easily conquered.

1415. Are you of opinion that we have, in general estimation, greatly underrated the shrewdness and sharpness of the labouring classes?—Decidedly. My intercourse with them has given me a very high opinion of their intelligence for the most part; I allude particularly to the operative classes.

1416. Mr. *Kinnaird*.] Your experience is not confined to mechanics, but extends to the other working classes?—Yes, my experience extends largely to the employment of navigators, and although in very many respects their intelligence is far below that of the mechanical operatives, their facility at accounts is quite as great.

1417. *Chairman*.] Have you thought what effect would be produced upon education by a more general adoption in our schools of the decimal system?—It is evident to me that the adoption of the decimal system, by saving an enormous amount of time which is occupied in teaching the ordinary arithmetic according to the present system, would leave very much more time for the education of all classes in other branches of knowledge which would be useful to them. The economy in education would be perhaps as great, or nearly so, as the economy in accounts.

1418. How would you divide the money of account and the money of exchange, assuming that the sovereign be divided into 1,000 parts, the florin into 100, the shilling into 50, the sixpence into 25, and that they each had marked upon them the number of mils or farthings they represented?—I have not considered in detail the monetary working of the decimal coinage, as my observations apply principally to the advantages which would be derived from any decimal system, and I am not therefore prepared to give an opinion as to whether the sovereign ought to be adopted as the starting point, or the farthing. I think that either would be a very great advantage, and I must leave it for those who are better acquainted with the monetary system than myself to say which would be attended with the least inconvenience.

1419. You have probably not considered the nomenclature of the coins?—Only to this extent, that I would give such names to the divisions of coins as should not be confounded with the divisions of measures, or which should not be general names; I would not adopt such terms as "cent" and "mil," because those, I think, ought to be general names, and ought not to be applied to money alone.

1420. What would you substitute for the words "cent" and "mil"?—I have heard of such a suggestion as retaining the name of "farthing" for the "mil," although slightly altered in value, and using the old English word "groat" for the "cent," and I confess I think these would be preferable to the other names suggested.

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1421. Are you not aware that a "groat," in most parts of Her Majesty's dominions, is considered to be of the value of 4 *d.*?—I know that the four-penny piece is called a "groat," but I believe I am right in supposing that the value of the "groat" has changed several times; I think that the numerical value, as compared with the smallest coin, or the decimal value as compared with the largest coin, ought to be marked upon the several coins; and I should certainly think it undesirable to carry the division of the coin so low as in France, where a centime is very little used, except upon paper; and indeed I have only seen a centime as a curiosity; the sou is nearly equivalent to the English halfpenny, being the smallest coin in common currency in France, so far as my knowledge goes. The half-sou is in frequent circulation in Belgium.

1422. Have you considered how we may get over the difficulty that may arise with regard to tolls established by Act of Parliament?—I am induced to think that in many cases, I might say in most cases, the owners of these tolls would not be injured, excepting for a very short time, by the adoption of the nearest approximate amount of the new coinage to the present penny. I am led to this conclusion by the observation, that where there are large numbers concerned, which generally is the case with a low toll, lowering the toll often produces an increase in number, which is, in fact, a compensation.

1423. Probably you think that the same result would follow as regards the penny postage-stamp?—I do; I think the diminished value of the coin used as a substitute for the penny would induce people to value it less, and sometimes write a letter where now they would not think it worth while to spend a penny; and my belief is, that the revenue would not permanently suffer by the reduction which would be caused in the value of the penny postage-stamp.

1424. Have you considered whether, if Government issued a proclamation, or an Order in Council, declaring that a halfpenny should be two mils, a penny four mils, and that the old rimmed penny should be considered five mils, the increased value of the larger penny would not afford a compensation for the decreased value of the small penny?—I think it would be so on the whole; and I do not anticipate any very serious loss or inconvenience by such a change, as there are very few people who are continually holders of any very large quantity of copper coin.

1425. Have you any idea how much might be held by any one person at any one time?—I cannot say.

1426. Probably the largest quantity would be in the hands of gentlemen who have to pay workmen?—Yes, and they are not constant holders of it; they send to the shopkeepers or to others for it. I do not think that a large quantity of copper coin is ever lying in the hands of any one person, but that it accumulates in the hands of shopkeepers, who are glad to get rid of it; and parties who temporarily require copper coins to pay their workmen, retain it only for a short time, and it then passes into the hands of their workmen.

1427. If the course I have suggested were adopted, the quantity of copper held by an individual would be so small, that by the adoption of the decimal system he would, in the end, probably be a gainer?—There would certainly be some few persons who would meet with a loss, but it would be inconsiderable, that I do not think any public objection would be entertained to it on that score.

1428. Mr. J. B. Smith.] Have you had any professional engagement in France?—I have had, and have at the present time.

1429. In all cases do you make your calculations by the French decimal system of money and measures?—In all the engagements I have in France, or in reference to foreign countries, I use entirely the French decimal system, both as to money and measures; and the experience I have had of its use has very greatly increased the desire which I have to see so good a system introduced into England.

1430. Do you think it would be possible to adopt the French system of weights and measures without much inconvenience in this country?—I am not prepared to speak accurately as to the amount of inconvenience which might arise from the absolute adoption of the French metrical system as it now stands. Some inconvenience, undoubtedly, there would be; and I do not feel prepared at the present moment

moment to give an opinion, which I should like to have considered as a definite one, as to whether or not that system could be adopted without change ; but as far as I have considered the question, I confess that my feeling would be, if possible, to introduce the French metrical system entirely ; it is founded upon good data, and works well ; and it would have the advantage of giving us a community of measures not only with France, but with several countries of the Continent which have adopted that system.

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1431. In the preparation of your estimates for works in France and in those countries, have you found the adoption of the French system of money, weights and measures much easier than the English?—Decidedly so ; and I find that estimates and calculations as to engineering works are worked out very much more rapidly, and with very much less liability to error than by the English system.

1432. Do you know whether the French system is adopted in other countries than France?—I know that the French metrical system is adopted in Belgium, Switzerland and Portugal, and I am told that it is also adopted in Sardinia, Spain and Modena.

1433. Do you think it would be a great advantage if it were possible to adopt an universal system of weights and measures in the civilised countries of the world?—I think it would be a great advantage, and that the advantage of that community of system would go very far to outweigh the inconvenience which it might be deemed would arise from an entire change of all measures now in use in England ; so much so, that, as far as my present feeling goes, although further consideration might modify it, I think I would rather have the French metrical system introduced entirely into England.

1434. Would there be much difficulty in converting the French measures into English measures?—No ; in the transition state, before men had forgotten to work with the old measures and learned to work with the new ones, they could carry about with them multipliers which would convert the old measure into the new, and artisans would probably carry rules such as I continually carry myself, having the divisions of length marked according to two different systems, that is on one edge the English measure, and on the other edge the French measure, and which would become not only a rule, but a table by which one measure would at sight be converted into the other. Ultimately the rules of conversion would be unnecessary, because persons would get into the habit of working and thinking in the new measure ; I found no difficulty, after having had but a very short experience, in working and thinking in the French measures.

Mr. Jacob Abraham Franklin, called in ; and Examined.

1435. *Chairman.*] WHAT is your address and occupation?—I am a Professional Auditor and Public Accountant, residing at No. 29, Throgmorton-street, City.

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1436. I believe you were, at an early period in life, engaged in the instruction of youth?—Yes, as an amateur.

1437. You of course have considered the subject of the advantages or disadvantages attending the adoption of a decimal coinage?—I have.

1438. What is your opinion upon the subject, in the event of its being considered desirable to adopt it in England?—It would afford great advantages, and very great facilities to all parties concerned.

1439. You are the author, I believe, of some tables, having reference to a decimal system?—I am.

1440. Is there any portion of those tables which you desire to place upon our Minutes?—Those portions of the book which relate to the coinage would be useful, and in the introduction there is an explanation of the decimal system, comparing it with the existing one.

1441. Will you have the goodness to furnish us, at your earliest convenience, with such tables as you think it necessary to append to the evidence?—I will do so ; I have proceeded, to some extent, on the assumption that the new system might not be made compulsory at once, but that the existing system and the decimal system might exist concurrently.

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1442. Having

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1442. Having paid some attention to the subject of education, do you think that the adoption of a decimal system in our schools would abridge the labour of the pupils, and enable those who now occupy a great deal of time on our pounds, shillings and pence system, to devote that time to other studies, that would be useful to them in after life?—A very considerable portion of their time.

1443. Have you any idea what saving of time it would effect?—It is not recently that I have been actually engaged in teaching; but I should think that it might be easily deduced from the school routine painted upon boards usually found in our public schools, showing the occupation of time upon arithmetic, and other subjects; a very large proportion of the time is occupied upon arithmetic.

1444. Do you consider that it would save a great deal of labour and complicated calculation, and a great many figures?—No doubt of it; I am accustomed now to make large calculations, and I do so by decimals, converting the results afterwards into the present notation.

1445. In interest accounts, persons are now in the habit of referring to tables; are you of opinion that under the new system it might be done as readily with the pen as by reference to the tables?—It might be done very quickly.

1446. So as almost to supersede the use of interest tables with those who are conversant with decimals?—Interest tables will always be useful as ready-reckoners, or to test the accuracy of calculations made, but it would be exceedingly easy to make those calculations with the pen. I would not go to the extent of saying that it would supersede interest tables.

1447. Have you turned your attention to the question of what coins would give the greatest facility to our commercial transactions?—I have.

1448. What do you think that our money of account should be?—The sovereign, as the starting point, divided into 1,000ths, having two groups of figures, as in the French system; one representing the pound or sovereign and its multiples, and the other the 1,000ths, consisting of three columns of figures.

1449. Sir W. Clay.] Have you formed any opinion as to what would be the convenient coins of circulation?—I would retain, first, the sovereign and half-sovereign.

1450. Would you descend lower in the gold coins?—I think it might be convenient to have a five-shilling piece in gold.

1451. The Committee have had evidence as to inconveniences with respect to coinage, and with respect to loss by abrasion which would attend the use of 5 s. gold pieces; do you think that the conveniences of a gold piece of the value of 5 s. would be sufficient to counterbalance those inconveniences?—I have understood that the American gold dollar is found a useful coin, and we have ourselves had the quarter-guinea.

1452. Would you retain the silver crown?—I have no objection to the silver crown; our silver coins are tokens.

1453. Are not the crowns found so inconvenient in use as to get very little into circulation?—Very inconvenient.

1454. Would you retain the half-crown?—I have no objection to it; it is found convenient at present.

1455. And the florin?—I consider that a necessary coin; but I object to the name, as being already appropriated in Europe to other coins of different values.

1456. Is not the well-known florin of Holland and Flanders, and a part of Germany, of nearly equal value to the English florin?—The florin of Holland is worth about 20 d., whereas the English florin is worth 24 d.

1457. Would you retain the 1 s.?—I should, decidedly.

1458. Would you retain the 6 d.?—I would. In saying that I would decidedly retain the 1 s. and 6 d., I do so with reference to their existence at present, and because I would make as few violent changes as possible; I do not know that they would be actually needful at some future period.

1459. What coins do you consider convenient below the 6 d. as coins of circulation?—The 100th part of a pound.

1460. Ten mil?—Ten mils.

1461. Of what metal do you think that that coin should be made?—Silver.

1462. Would

1462. Would it not be inconveniently small?—It need not be much smaller than the existing 3 *d.* piece, and might, if needful, be still further alloyed. The Americans have just further alloyed their small silver coinage.

1463. What coins would, in your opinion, be convenient below the 10-mil piece?—Nothing in silver, but in copper the 1,000th part of the pound.

1464. Would you not retain the two-mil piece, three-mil piece, four-mil piece, or five-mil piece?—For the same reason that I would retain the 1*s.* and 6*d.* I would have a five-mil piece in copper.

1465. And the four-mil piece?—We cannot at once throw the 1*d.* out of circulation.

1466. *Chairman.*] The four-mil piece, I believe, would be nearer the present 1*d.* than any other we can adopt?—It would.

1467. You do not, I presume, see any objection to the binary system as regards the change in making up particular sums, but you would discard it in money of account?—In money of account it would not be needful. You would have to provide for the existing coins, and it would be necessary to issue a two-mil piece in addition to those I have mentioned.

1468. You would have one-mil, two-mil and four-mil pieces?—One-mil, two mil, and five-mil pieces.

1469. A suggestion has been made that the large 1*d.* might be called a five-mil piece?—I have not fully considered that subject, but I should suppose that it would be better to issue new coins for the five-mil pieces.

The Witness subsequently put in the following scheme of Coinage under the Decimal System :

(The items between brackets are regarded as useful, but not necessary.)

GOLD.

Sov. = 1,000 milles - - $\frac{1}{2}$ sov. = 500 milles - - [300 or 250 milles.]

SILVER.

[200 milles.] 100 milles. 50 milles. [30 milles.] 20 milles. 10 milles.

Existing coins tolerated :—Crown = 250 milles - - $\frac{1}{2}$ crown = 125 milles
6 pence = 25 milles.

COPPER.

5 milles. [3 milles.] 2 milles. 1 mille.

Existing coins tolerated :—Penny ; 6 make 25 milles - Halfpenny ; 12 make 25 milles.

The 350 or 250-mille piece would be only of the size of the old quarter-guinea, or of the existing gold dollar of the United States. Besides being a convenient multiple in point of value, it might (if necessary) be expedient to legalise such a coin with reference to the possible relative supplies of gold and silver. Whether it could be at all times economically issued and maintained in circulation, are questions for the Mint authorities.

The penny, halfpenny, and farthing, although they remain extant, need not be declared equivalents for any even number of milles. Change for a 50-mille piece (shilling) would be given in 12 pennies or in 50 milles, and for a 25-mille piece (sixpence) in six pennies or 25 milles indiscriminately. Postage stamps issued at the rate of 240 to the sovereign might still be obtained in strips of six for 25 milles. If a penny be tendered, a single stamp must be sold ; if a five-mille piece be paid, the buyer loses only one-fifth of a penny (16 $\frac{2}{3}$ per cent. of the five milles), a not unusual difference against buyers of the smallest quantities, compensating for the extra time and trouble imposed, and, in this case, partaking of the nature of a self-imposed tax on those who probably escape direct taxation.

1470. What names would you suggest for the coins to be issued?—It seems desirable, First, that the names of all units under the decimal system, whether of moneys, weights, or measures, should be monosyllables, forming their plurals with “*s.*” Secondly, that the terms adopted should be manifestly different from those which indicate any of the values supplanted. Thirdly, that, having reference to international commerce, such terms be not borrowed from those borne by dissimilar values in other countries. Fourthly, that the gradations of value should be indicated by joining to the name of the unit certain convenient particles,

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expressive of the several relations borne to the unit. Thus, all quantities, except the unit, might be expressed by dissyllables; and, if the same particle, when prefixed, might signify a multiple, and, when subjoined, a sub-multiple, the notation would be exceedingly simple.

This sketch will exemplify such a method. The particles employed are neither chosen nor recommended, but simply used for purposes of illustration.

Ounces.

1234·567 ("1234 ounces, decimal 567.")		
Here the 1st figure might signify	1	"mille ounce."
2d ditto	"	2 "cent-ounces."
3d ditto	"	3 "ten-ounces."
4th ditto	"	4 "ounces."
5 ditto	"	5 "ounce-tens," or tythes.
6 ditto	"	6 "ounce-cents."
7 ditto	"	7 "ounce-milles."

Regarding the relations of coins to weights, it is well to remember that the coin of a country is a convenient standard, or at least a test of weight available to all. In France, 200 silver francs weigh just one kilogramme. In English banks, weights are already in use in decimal gradation, which supersede or check the counting of sovereigns, the accepted units of our monetary system.

1471-2. There is a strong desire on the part of many that we should retain the present names as far as possible; do you see any serious objection to that?—I think that the 1*d.* and halfpenny of our system could only be maintained at their present values under their present names. The pound or sovereign must also be retained, but it is less important what names you apply to the other coins.

1473. Are you of opinion that we could conveniently keep the old coins and new coins in circulation at one and the same time?—I do not think it necessary to recall the old coins whilst the new coins are issued.

1474. Do you consider that it should be made imperative to keep accounts under the new system?—I think that, at first, it should be permissive, and not obligatory in private concerns. Even without reference to decimal coinage, it is notorious that accounts and calculations of various kinds, and to a considerable extent, may be more conveniently and expeditiously managed by decimal notation. The emission of a decimal coinage does not necessitate a demonetisation of the existing coins, the majority of which, including all down to the fourpenny-piece, are available under a decimal system. The superior simplicity and advantages of the decimal method could not fail to become understood and appreciated by all, provided that facilities for employing it, even optionally, were afforded. The decimal system of France, introduced into the public accounts at the end of the last century, is understood not to have been made obligatory by law in private dealings until the year 1840. Then the decimal system, therefore an alternative, was found to have so effectually supplanted other systems, that the penalties about to be imposed upon any reversion to those systems could scarcely concern the honest dealer. Again, in those countries of the Continent which for a time were subject to French sway, the decimal system having been introduced, has obtained so tenacious a hold, that in many cases it is preferred to the national standards, even where they still exist concurrently.

I put in a single page of Table (A.) from my Tables, &c., published by Letts & Co., entitled, "The Decimal System facilitated, and adapted immediately to the Routine Methods of Account, Money, and the Precious Metals."

SELECT COMMITTEE ON DECIMAL COINAGE.

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(A).—TABLE showing the Decimally-expressed Equivalent, in 1,000ths of £.1 (Milles), for every sum, from a Single Farthing to £.1, by gradations of One Farthing; and showing also the Converse at one view.

The residual number following the Decimals or Milles perfects the equivalent in case of need, and represents fractional parts, of which 24 make the single thousandth of £.1 or Mille (.001).

—	Decimals of £.1, or Milles.	Parts ; 24 make One Mille.	—	Decimals of £.1, or Milles.	Parts ; 24 make One Mille.	—	Decimals of £.1, or Milles.	Parts ; 24 make One Mille.	—	Decimals of £.1, or Milles.	Parts ; 24 make One Mille.
<i>s. d.</i>			<i>s. d.</i>			<i>s. d.</i>			<i>s. d.</i>		
16 0	800	0	17 0	850	0	18 0	900	0	19 0	950	0
16 0½	801	1	17 0½	851	1	18 0½	901	1	19 0½	951	1
16 0¾	802	2	17 0¾	852	2	18 0¾	902	2	19 0¾	952	2
16 0⅞	803	3	17 0⅞	853	3	18 0⅞	903	3	19 0⅞	953	3
16 1	804	4	17 1	854	4	18 1	904	4	19 1	954	4
16 1¼	805	5	17 1¼	855	5	18 1¼	905	5	19 1¼	955	5
16 1½	806	6	17 1½	856	6	18 1½	906	6	19 1½	956	6
16 1¾	807	7	17 1¾	857	7	18 1¾	907	7	19 1¾	957	7
16 2	808	8	17 2	858	8	18 2	908	8	19 2	958	8
16 2¼	809	9	17 2¼	859	9	18 2¼	909	9	19 2¼	959	9
16 2½	810	10	17 2½	860	10	18 2½	910	10	19 2½	960	10
16 2¾	811	11	17 2¾	861	11	18 2¾	911	11	19 2¾	961	11
16 3	812	12	17 3	862	12	18 3	912	12	19 3	962	12
16 3¼	813	13	17 3¼	863	13	18 3¼	913	13	19 3¼	963	13
16 3½	814	14	17 3½	864	14	18 3½	914	14	19 3½	964	14
16 3¾	815	15	17 3¾	865	15	18 3¾	915	15	19 3¾	965	15
16 4	816	16	17 4	866	16	18 4	916	16	19 4	966	16
16 4¼	817	17	17 4¼	867	17	18 4¼	917	17	19 4¼	967	17
16 4½	818	18	17 4½	868	18	18 4½	918	18	19 4½	968	18
16 4¾	819	19	17 4¾	869	19	18 4¾	919	19	19 4¾	969	19
16 5	820	20	17 5	870	20	18 5	920	20	19 5	970	20
16 5¼	821	21	17 5¼	871	21	18 5¼	921	21	19 5¼	971	21
16 5½	822	22	17 5½	872	22	18 5½	922	22	19 5½	972	22
16 5¾	823	23	17 5¾	873	23	18 5¾	923	23	19 5¾	973	23
16 6	825	0	17 6	875	0	18 6	925	0	19 6	975	0
16 6¼	826	1	17 6¼	876	1	18 6¼	926	1	19 6¼	976	1
16 6½	827	2	17 6½	877	2	18 6½	927	2	19 6½	977	2
16 6¾	828	3	17 6¾	878	3	18 6¾	928	3	19 6¾	978	3
16 7	829	4	17 7	879	4	18 7	929	4	19 7	979	4
16 7¼	830	5	17 7¼	880	5	18 7¼	930	5	19 7¼	980	5
16 7½	831	6	17 7½	881	6	18 7½	931	6	19 7½	981	6
16 7¾	832	7	17 7¾	882	7	18 7¾	932	7	19 7¾	982	7
16 8	833	8	17 8	883	8	18 8	933	8	19 8	983	8
16 8¼	834	9	17 8¼	884	9	18 8¼	934	9	19 8¼	984	9
16 8½	835	10	17 8½	885	10	18 8½	935	10	19 8½	985	10
16 8¾	836	11	17 8¾	886	11	18 8¾	936	11	19 8¾	986	11
16 9	837	12	17 9	887	12	18 9	937	12	19 9	987	12
16 9¼	838	13	17 9¼	888	13	18 9¼	938	13	19 9¼	988	13
16 9½	839	14	17 9½	889	14	18 9½	939	14	19 9½	989	14
16 9¾	840	15	17 9¾	890	15	18 9¾	940	15	19 9¾	990	15
16 10	841	16	17 10	891	16	18 10	941	16	19 10	991	16
16 10¼	842	17	17 10¼	892	17	18 10¼	942	17	19 10¼	992	17
16 10½	843	18	17 10½	893	18	18 10½	943	18	19 10½	993	18
16 10¾	844	19	17 10¾	894	19	18 10¾	944	19	19 10¾	994	19
16 11	845	20	17 11	895	20	18 11	945	20	19 11	995	20
16 11¼	846	21	17 11¼	896	21	18 11¼	946	21	19 11¼	996	21
16 11½	847	22	17 11½	897	22	18 11½	947	22	19 11½	997	22
16 11¾	848	23	17 11¾	898	23	18 11¾	948	23	19 11¾	998	23
									20 0	1000	0

SECTION 2.

THE DECIMAL NOTATION APPLIED TO CURRENT COINS.

It is not intended here to discuss or determine the terms or denominations which may ultimately be used to designate the decimal parts of a pound sterling, but with a view to facilitate the reading off of these decimals, the term mille is employed to designate the thousandth part of 1 l. sterling, leaving the hundredth and the tenth to be expressed by their

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respective equivalents, *e. g.* '500 (five hundred milles); '050 (fifty milles) and '005 (five milles) when added to be read ('555) five hundred and fifty five milles. The term mille is already currently known and used in commerce, as a relation of one thousand, and it may be conveniently employed to represent a "money of account" until the money becomes a reality; just as the pound sterling remained for centuries a mere money of account, until the equivalent sovereign, a comparatively recent coin, having been long demanded, was at length supplied.*

The farthing (fourth-ing), or fourth part of a penny, has now but a very limited circulation; so that if a coin designed to represent the mille, or thousandth of 1 *l.* were issued, the only link remaining to be supplied would be a 10-mille piece, the decimal sub-multiple or tenth of the recent piece called a florin.

Hence, the now current coins of the realm may be traced in Table A, as follows:—

Sovereign	-	-	-	-	-	-	£. 1.000
Half-sovereign	-	-	-	-	-	-	'500 Milles.
Crown	-	-	-	-	-	-	'250 "
Half-crown	-	-	-	-	-	-	'125 "
Florin	-	-	-	-	-	-	'100 "
Shilling	-	-	-	-	-	-	'050 "
Sixpence	-	-	-	-	-	-	'025 "
<hr/>							
Fourpence	-	-	-	-	-	-	'016 Milles, and $\frac{1}{16}$ ths.
Penny	-	-	-	-	-	-	'004 " and $\frac{1}{4}$ ths.
Half-penny	-	-	-	-	-	-	'002 " and $\frac{1}{2}$ ths.
Farthing	-	-	-	-	-	-	'001 " and $\frac{1}{4}$ th.

It is only the coins beneath the line, or those less than sixpence, which do not contain a round or even number of milles.

The Table shows that for every number of milles less than 25 (sixpence) so many 24ths of a mille remain over, (inasmuch as 25 thousandths of 1 *l.* are the same thing as 24 nine-hundred-and-sixtieths of 1 *l.*, or farthings); so that while farthings continue to exist, we may, in computations of unusual delicacy, requiring the closeness of a thousandth part of 1 *l.*, take account of these minute fractions. The 24th of a mille is the 100th of a penny.

Whenever the decimal system shall prevail, instead of computing by the gross and the dozen, the expression of whose values are so difficult of comparison with that of the unit, we shall, as in other countries, compute by the thousand, the hundred, and the ten or rally; for instance, instead of—

Per unit. 7 s. 6 d.	Per dozen. £. 4 10 s.	Per gross. £. 54.
Per unit. £. 0.375.	Per ten. £. 3.750.	Per hundred. £. 37.500.
		Per thousand. £. 375.000.

Where the figures are the same throughout, only the decimal point is removed one place each time.

On an equitable principle of "give and take" it will be found that in the 23 gradations (rising by a farthing each time) which intervene between every even sixpence, if in 11 cases there be paid only the number of whole milles found on the corresponding line, and if in the other 12 cases there be paid the number of milles on the next following line, then the receiver will have an advantage of $\frac{1}{100}$ th of a penny in every sixpence, $\frac{3}{10}$ ths of a penny in every sovereign, or $\frac{3}{10}$ th per cent. But if this advantage were taken only up to 10 shillings, and given between that sum and 1 *l.* or otherwise alternately, then no advantage on the aggregate would result to either side.

* The history of the "pound sterling" appears to be this. Down to the eighth of Edw. 1, Anno 1280, 1 lb. (pound) or 12 oz. troy of sterling silver were coined into 20 shillings, and each ounce into 12 pennies; hence there were then, as now, 240 pence in the pound (lb. or £.), and the pennyweight (dwt.) expressed the weight of the penny, or 240th part of the pound. By the existing law the same lb. of silver is now coined into 66 shillings, or 792 pence; so that a dwt. (penny-weight) of silver now passes current for $3\frac{3}{5}$ coined pennies. But although so coined shillings still represent the legal value of the pound sterling, that expression no longer indicates a weight of silver, but the gold standard of our monetary system, the sovereign.

Jovis, 30^o die Junii, 1853.

MEMBERS PRESENT.

Mr. William Brown.
Mr. Cardwell.
Mr. John Ball.
Mr. Dunlop.

Lord Stanley.
Mr. J. B. Smith.
Sir William Clay.

WILLIAM BROWN, Esq., IN THE CHAIR.

George Arbuthnot, Esq., called in ; and further Examined.

1475. *Chairman.*] YOU have been good enough to prepare a statement for the consideration of this Committee, with a view to decimalise our coinage ; will you have the goodness to put that statement in, and make any remarks that may occur to you, to elucidate any points you think may want explanation ?— It having been intimated to me that the Committee wished me to put certain proposals into a practical shape, I have, as the simplest way of doing that, prepared the heads of a Bill, containing such provisions as appear to me calculated to give effect to the views which have been submitted to the Committee, and in which I assume they are disposed to concur ; but although it is understood that I attend here with the permission of the Chancellor of the Exchequer, I wish to explain to the Committee that I have prepared these heads as expressing my own individual views, and without communication with any Member of the Government. I may add, also, that in some instances I have inserted provisions, as for instance, one relating to coins of mixed metal, which appear to me of doubtful expediency, for the purpose of bringing under review suggestions which have been submitted of a practical character.

G. Arbuthnot, Esq.

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[*The Paper was handed in, and is as follows :*]

DECIMAL COINAGE.

*Heads of proposed Enactment.**Observations.*

WHEREAS the pound sterling is the unit of the money of account of the United Kingdom of Great Britain and Ireland, and is divisible into twenty shillings, and such shillings are divisible into twelve pence, and such pence are divisible into two halfpence and four farthings, and the pound sterling and such subordinate coins as aforesaid constitute the money account of the said United Kingdom : and whereas it would tend greatly to convenience in the adjustment of pecuniary transactions if, instead of the subdivision of the pound sterling into shillings, pence, halfpence, and farthings as aforesaid, the said pound were divided into such parts as would admit of the decimal system of notation in the money of account of the said United Kingdom : Be it therefore enacted, &c., that from and after such day after the commencement of this Act, as shall be named and appointed in and by any proclamation which shall be made and issued for that purpose by Her Majesty, by and with the advice of Her Privy Council, the pound sterling shall be declared and deemed to be divisible into one thousand parts, whereof one hundred shall be equal to the florin, and fifty to the shilling of the existing coin of the realm ; and each one thousandth part of the pound sterling shall be denominated a mil, and ten such mils shall

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The change cannot commence from the date of the Act, because the simultaneous issue of a proclamation regarding the current coins will be necessary.

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*Heads of proposed Enactment.**Observations.*

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be denominated a cent. And the currency or money of account of the said United Kingdom shall be expressed in the terms or denominations of pounds, florins, cents, and mils, in the proportions aforesaid, instead of the denominations of pounds, shillings, pence, halfpence, and farthings.

II. In order to facilitate the conversion into such currency of debts, contracts, &c., made or entered into previously to the promulgation of such proclamation as aforesaid, the mil shall be divisible for such purposes into one hundred parts; and such debts, contracts, &c., as aforesaid, shall be discharged in payments to be calculated in the manner following; that is to say, when the same shall consist of or include sums less than a pound sterling, such sums shall be converted into decimal fractions of a pound; and the amount which shall arise by such conversion shall be expressed in the terms of florins, cents, mils, and hundredth parts of a mil, which shall be deemed equivalent sums to sums in shillings, pence, and farthings, in which the debts, contracts, &c., as aforesaid, were made or contracted to be paid: Provided that, when in making such conversion, fractions shall arise beyond $\frac{1}{100}$ th of a mil, such fractions shall, if they amount to $\frac{5}{1000}$ ths of a mil, be computed as $\frac{1}{100}$ th of a mil.

III. All duties and public revenues and all funds and public debts shall be converted into the currency established by this Act, according to the foregoing rule; and it shall be lawful for the Commissioners of Her Majesty's Treasury to cause tables to be prepared, according to the mode of calculation above directed, of the amount of duties of Customs, &c., which will be payable in the currency established by this Act, according to the rates of such duties authorised by any Act of Parliament; and the amount of duties specified in such tables shall be deemed to be equivalent to those imposed by any Act of Parliament in the present currency of the United Kingdom, and shall be charged and payable accordingly.

IV. Tolls levied under the authority of any Act of Parliament, or other authority having the force of law, and limited in amount thereby, to be computed in like manner; and companies or others who are required to exhibit tables of the tolls which they are authorised to levy, shall prepare amended tables thereof according to the currency hereby authorised, and shall submit the same for the approval of the Board of Trade; and, after the signification of such approval, shall exhibit the same as the tolls they are authorised to collect in lieu of, and as equivalent to, the tolls previously authorised; and in case such companies, &c., shall fail to revise the tolls as herein directed, and to obtain the consent of the Board of Trade to the revised tables, within _____ months from the date of the promulgation of the said proclamation, then and in such case it shall

If it be objected that the proposed subdivision of the mil would complicate calculations by the introduction of an inconvenient number of figures, it may be remarked that multiplication by decimals is so simple an operation, that the addition of two figures can occasion but little increased trouble in the operation; and multiplication by sums of the scale suggested, would be far more easy than that by sums involving fractions, in our present currency. For example, it would be a more troublesome operation to multiply any given number of ounces of gold bullion by 3*l.* 17*s.* 10 $\frac{1}{2}$ *d.*, the Mint price, than by £. 3.893.75, its exact equivalent in pounds and decimals of a pound.

This rule will meet all cases of duties which are paid in cumulative sums. Take, for example, the duty on rum imported into England, which is 8*s.* 2*d.* = mils 408.33. Supposing the entries for consumption amount to 2,500,000 gallons per annum, the duty would amount, at 8*s.* 2*d.* per gallon, to 1,020,833 *l.*; at 408.33 mils, to 1,020,825 *l.* These sums are nearly equivalent. By any other mode of computation there would be gain or loss to the revenue; *e. g.* at 408 $\frac{1}{2}$ mils the duty would amount to 1,021,250 *l.*, being a gain of 417 *l.*; at 408 mils, to 1,020,000 *l.*, being a loss of 833 *l.*

But the rule will not apply to cases in which small duties are levied in detail, *e. g.* Post-office stamps; 1*d.* receipt stamps under the Bill now in progress. The mode in which these duties should be dealt with will require separate consideration.

It appears to me that it will be desirable to have the revised scale of tolls authoritatively fixed, instead of leaving the matter for companies to adjust for themselves.

In regard to the proposed compensation for loss, I think that it will be impossible to devise any scheme of legislation which will meet all the varying cases in detail; but if the principle is defined in the Act, a Government department might easily apply it to individual cases with the aid of an actuary.

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shall not be lawful for them to levy or charge any sums on account of tolls exceeding the proportion of one mil for every farthing which they are now authorised to levy or charge, until the requirements of this Act are complied with; and if it shall be made to appear, to the satisfaction of the Board of Trade, that in any case in which tolls of less amount than one shilling are levied in single payments, and limited in amount, under the authority aforesaid, loss would accrue to the companies or persons authorised to levy the same, by reason that in the conversion of such tolls into the currency established by this Act, fractions will occur of too small an amount to be paid in any current coin, it shall be lawful for the Board of Trade to sanction an addition thereto, not exceeding the proportions of a mil, which, with the fractions accruing as aforesaid, shall amount to one mil, for such a term of years and months as, taking into account the period of time during which such tolls are authorised to be levied, will yield, on an average of the amount of such tolls levied during the three previous years, a sum equivalent to the capital which, at the rate of interest of four per cent. per annum, would represent the value of an annuity equal to the estimated amount of loss on such tolls as aforesaid during the period of time in which they are authorised to be levied: Provided that, in case the tolls which such companies or persons are empowered to levy or charge shall consist of various rates, the additional charges hereby authorised by way of compensation for the loss accruing as aforesaid may be levied by a re-adjustment of the rates of such tolls collectively, although there may be included therein tolls upon which no loss will arise on their conversion into the currency authorised by this Act: Provided also, that in case such claim to compensation be not preferred or established, it shall be lawful for the Board of Trade to revise the scale proposed according to the scheme hereafter provided (Sect. IX.) And after the signification of the sanction of the Board of Trade to the levying additional tolls hereby authorised, the companies or persons as aforesaid shall be entitled to levy the same for the period, to be fixed as aforesaid by the Board of Trade, as fully and effectually as they are entitled to levy the tolls now authorised: Provided that, after the expiration of such period, the tolls in respect of which such addition was authorised shall be reduced by the amount of one mil; and thereafter no higher sum shall be charged or payable in respect of such toll than the amount which shall arise on the conversion of the present toll into the currency established by this Act in the manner hereinafter provided. (Sect. IX.)

There are cases of turnpike trusts which are let on lease, and in which the proposed mode of dealing with the tolls would give undue advantage to the lessees.

V. Whereas the coinage of the silver coin of this realm is regulated by an Act passed, &c. (56 Geo. 3, c. 68), and by another Act passed, &c. (12 & 13 Vict. c. 41): And whereas the coins into which silver bullion may be coined under the said recited Acts are crowns and pieces of lower denomination: Be it enacted, that

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that it shall be lawful for Her Majesty's Master and Worker of Her Majesty's Mint, in London, to coin silver bullion, of standard weight and fineness, into coins of any denomination representing multiples of a mil.

The weight of the coins to be defined in the proportion of 66 s. to the pound troy.

VI. It shall be lawful for Her Majesty to cause copper coins, or coins of mixed metal, to be issued, representing mils, or fractions or multiples thereof, provided that no coins of mixed metal shall be issued of a denomination exceeding mils.

I apprehend that if it is not intended to have coins of mixed metal, this clause will be unnecessary. If mixed metal is used, the proportions of silver should be specified.

VII. Former Acts relating to silver and copper coins to extend to this Act; and Acts relating to copper coins to extend to coins of mixed metal.

VIII. It shall be lawful for Her Majesty, by any proclamation, &c., to declare the rates at which silver and copper coins now current in the United Kingdom shall pass in the denominations of the currency or money of account established by this Act, notwithstanding that the rates so assigned to the silver coins may differ from the value at which they were issued under the provisions of the said recited Acts: Provided that no rate be assigned to such silver coins exceeding the relative value which they would bear in the currency or money of account established by this Act, as compared with that which they bear in the existing currency.

IX. Whereas in comparing sums under the amount of twelve pence into the currency or money of account established by this Act, fractional parts of a mil will arise, and in the payment of several such sums it is unavoidable that an inconsiderable loss of part of a mil must be incurred, either by the debtor or creditor, and it is desirable that a rule should be established for determining upon which party the loss should fall: Be it therefore enacted, that in money payments of sums in which such fractions shall arise, all fractions amounting to half a mil or upwards shall be discharged by the payment of a mil, and no payment shall be required in discharge of fractions less in amount than half a mil.

This clause would govern the case of tolls, if not otherwise provided for.

If the coin of half a mil is recognised, the difference will be less.

X. Publication of the Act, with explanatory tables by the Treasury.

XI. Act to extend to the colonies, under such limitations as will prevent interference with local legislation.

It may be convenient to have a clause for this purpose; but I am not sure that it is necessary, for in those colonies in which the currency is regulated by local law, it may be amended by Acts of the Colonial Legislatures; and in those in which no such laws are in force, the required change may, I apprehend, be effected by an Order of the Queen in Council.

For convenience of reference, I subjoin a table of sums from 12 pence to one farthing, with their equivalents in mils and decimals of a mil.

PENCE.	MILS.	PENCE.	MILS.	PENCE.	MILS.	PENCE.	MILS.
12	50.00000	9	37.50000	6	25.00000	3	12.50000
11 $\frac{1}{2}$	48.95833	8 $\frac{1}{2}$	36.45833	5 $\frac{1}{2}$	23.95833	2 $\frac{1}{2}$	11.45833
11 $\frac{1}{4}$	47.91666	8 $\frac{1}{4}$	35.41666	5 $\frac{1}{4}$	22.91666	2 $\frac{1}{4}$	10.41666
11 $\frac{1}{8}$	46.87500	8 $\frac{1}{8}$	34.37500	5 $\frac{1}{8}$	21.87500	2 $\frac{1}{8}$	9.37500
11	45.83333	8	33.33333	5	20.83333	2	8.33333
10 $\frac{3}{4}$	44.79166	7 $\frac{3}{4}$	32.29166	4 $\frac{3}{4}$	19.79166	1 $\frac{3}{4}$	7.29166
10 $\frac{1}{2}$	43.75000	7 $\frac{1}{2}$	31.25000	4 $\frac{1}{2}$	18.75000	1 $\frac{1}{2}$	6.25000
10 $\frac{1}{4}$	42.70833	7 $\frac{1}{4}$	30.20833	4 $\frac{1}{4}$	17.70833	1 $\frac{1}{4}$	5.20833
10	41.66666	7	29.16666	4	16.66666	1	4.16666
9 $\frac{3}{4}$	40.62500	6 $\frac{3}{4}$	28.12500	3 $\frac{3}{4}$	15.62500	$\frac{3}{4}$	3.12500
9 $\frac{1}{2}$	39.58333	6 $\frac{1}{2}$	27.08333	3 $\frac{1}{2}$	14.58333	$\frac{1}{2}$	2.08333
9 $\frac{1}{4}$	38.54166	6 $\frac{1}{4}$	26.04166	3 $\frac{1}{4}$	13.54166	$\frac{1}{4}$	1.04166

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1476. Sir *W. Clay*.] With regard to the second head, have you any explanations to offer to the Committee as to the view with which you propose to insert in the Bill the dividing, for the purposes of account, the mil into 100 parts?—I think it is obviously necessary that there must be some rule defined in the Bill for converting previous contracts and engagements from the present into the proposed currency. It seems to be the opinion of several witnesses, whose views are entitled to great weight, that this may be left to a rough adjustment by striking out small fractions in one case and adding them in another. I think there are a great many cases in which such a rule would not be applicable. The most important, perhaps, refer to the Mint and Bank prices of gold bullion, which are respectively 3*l.* 17*s.* 10 $\frac{1}{4}$ *d.* and 3*l.* 17*s.* 9*d.* the ounce. Those sums, in their equivalents of pounds, mils, and decimals of a mil are 3.893.75 *l.* and 3.887.50 *l.* Then as to those fractions of a mil being either included or excluded: if they are excluded there would be a trifling difference between the new and the present price of bullion; it would be so minute, certainly, as hardly to affect the current value of a sovereign, but at the same time it would alter the proportions, at present established by law, between the Mint and the Bank price; because the fraction of the Mint price being .75, and the fraction of the Bank price .50, there would be the loss of a quarter of a mil to the Bank upon each ounce of gold if the fraction was included or excluded. That seems a very small sum, but if 1 $\frac{1}{4}$ *d.* be considered as the proper measure of remuneration to the Bank for the duty of taking the bullion in and getting it coined, a deduction of more than 4 $\frac{1}{4}$ th per cent. may affect them considerably. In the Customs there are duties on coffee of 3*d.* a pound, and various twopences, threepences, and fourpences. There the addition or exclusion of a small fraction would make a material difference. I have instanced the case of rum in the paper I have put in. But take the case of the income tax at 7*d.* in the pound. I think that Sir John Herschel in his evidence proposed that this tax should be adjusted, by taking three per cent. instead of the 7*d.* in the pound, by way of equalising it. It is apparently very easy to settle that matter in the Committee here; but if you rely upon the Chancellor of the Exchequer bringing in a new Income Tax Bill to adjust it to your scheme, you would probably defer the measure for at least seven years. Then in the case of railway tolls. It is quite true that with respect to the great bulk of the tolls which are limited to so much a mile by Act of Parliament, the tolls charged by the companies are considerably within the limits proposed by Parliament, except, I apprehend, in the case of a penny a mile for the third-class trains; the railway companies probably look upon that as a hard bargain with them, and if you compel them to take off 4 $\frac{1}{4}$ per cent. from their charge, they would hardly consider it fair. Then there are cases in which railways are obliged to allow the use of their lines to other companies at certain fixed rates. I was looking at the South-western Railway table the other day, where it is fixed at 2*d.* a mile for each passenger; in case any other railway uses the line, they are authorised to make that charge. Take four per cent. from 2*d.* a mile, and it might interfere with the arrangements made between different companies. All those matters are simplified by the plan I propose. By allowing the introduction of the fractions, you get almost an equivalent. I propose to take two decimal places, because I think that sufficient; but if you take three figures, you would have nearly a perfect equivalent. The way I propose would give an approximate equivalent; but if you add another figure, it would be a perfect equivalent at every $\frac{1}{4}$ *d.* You get, in the case of bullion, which I think is very important, an exact equivalent, and

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in all other cases so nearly an equivalent, as that the difference would be hardly appreciable. This removes one great class of difficulties, and those fractions would never be wanted except by persons who are conversant with accounts, to whom it would give no trouble. In the daily transactions of the people it would not come into operation at all. I propose that authorised tables should be published with each sum from a pound to a farthing, arranged in three columns, the first column stating the sum in money of the present denomination; the second its legal equivalent in mils, and one hundredth parts of a mil; the third column would be for the money payment authorised by the Act.

1477. You mean the nearest equivalent in the proposed coins of circulation?—Yes, and thus, in fact, as far as I can see, you reduce all the difficulties to be encountered in the change from one currency to the other, to two cases, viz., tolls, which are levied in single payments, and the penny stamps; with these two exceptions, I do not see any cases which are not met by the proposed scale.

1478. You propose that your process of dividing the mil into one hundredth parts should only apply to contracts or engagements existing before the passing of the Act?—Yes.

1479. All engagements or contracts to be made after the passing of the Act are to be expressed in the monies of account prescribed by the first clause of your proposed Bill; namely, in pounds, florins, cents, and mils?—Yes.

1480. You do not propose therefore that the one-hundredth parts of the mil shall be an extension of the new monies of account?—Not as to transactions to be entered into subsequently to the passing of the Act.

1481. Nor, if the Committee rightly understand you, do you mean that your scheme implies the necessity of any further coins of circulation?—No, none below the mil.

1482. Would you propose, then, that in the actual transfer of money from one hand to another in liquidation of any existing engagement all the one-hundredth parts of a mil below 50 should not be paid, and that from 50 upwards should be counted as one entire mil?—I think that in contracts owing, which involve numerous small sums, the fraction should be taken into account, and that the question of a money payment will not apply until they are added together.

1483. At last the liquidation of all payments must be in a coin of circulation?—Yes.

1484. Mr. Ball.] To take as an illustration the income tax; do you propose that in future the income tax shall be calculated at the rate of 29 mils and $\frac{11}{100}$ ths of a mil upon each pound sterling?—Yes.

1485. Does not it appear to you that, so far from facilitating matters, it would cause an increased amount of trouble to the public offices making that calculation, and to the public seeking to verify that calculation?—I think that if you try a few sums in detail you will find it much less trouble to multiply by the figures 29·17, than, as at present, by 7d., afterwards having to divide by 12 and by 20, and then to find the tax on the fractions of a pound.

1486. Would not the introduction of decimal fractions that are not very familiar to the public, tend to create a prejudice against the new system?—You would have the equivalent sums in the tables handy for the person to refer to. I think that much greater difficulties now arise in calculating income tax, when you come to fractions of a pound.

1487. This suggestion of yours is based upon the assumed difficulty of altering existing duties or charges?—Upon the impression that, if the change can be effected without disturbing existing engagements, a great difficulty will be avoided.

1488. You assume there is a difficulty in altering the existing rates and taxes, or duties?—Yes, my first difficulty referred to the price of bullion; my second one was to the rates and duties; and I think that, as respects the proposal for adjusting the rates and duties, it would be a haphazard way of settling the thing, and the Government would, I think, lose considerably by it, if you established any general scheme for giving and taking. On looking through the duties, I am satisfied the Government would lose very much; and if in order to avoid this loss you brought in bills to re-adjust the present duties, I think you would impose considerable labour. Then there is the pay of troops, which, in the case both of officers and men, consists of day pay, comprising frequently odd pence. It might be a serious thing if the receipts of any one rank were

affected

affected to the extent of four per cent. It would only aggravate the difficulty, if, by the rough mode of compensation proposed, one rank gained while another lost.

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1489. The loss that would arise from the adoption of the suggestion before this Committee would be chiefly upon postage stamps and other stamps of lower value; all those losses put together would be more than compensated by the increase of the income tax from 29 mils and $\frac{17}{100}$ ths of a mil to 30 mils?—That would yield an addition to the income tax of 83 mils per 100 *l.* only for two years, to which term the tax at the rate of 7 *d.* in the pound is limited.

1490. Mr. *Smith.*] Would it not be a much more simple plan, as you would have to legislate at once, to alter the whole tariff, giving and taking, so as to make it round numbers?—It is no light task to re-adjust a tariff, even if you could guarantee that it should pass without comment—that no Member with a favourite scheme would take the opportunity of pressing it; and, after all, the difficulty which would be occasioned by adding these decimal figures seems to me so very trifling, that it is not worth considering. You are now dealing every day with much more difficult fractions. Look, for instance, at the return that was furnished to the House of Commons the other day; look at the fractions involved in the additional five per cent. upon the Customs duties: you get $\frac{1}{10}$ th and $\frac{1}{20}$ th of a penny without end.

1491. In the income tax, do you think that anybody would object to the addition of 1 *s.* 8 *d.* per cent, so as to make the calculation more simple than at present?—I do not know that the public would object; I think the Chancellor of the Exchequer would object to have to go through the Bill again; but if the question were re-opened, there would no doubt be convenience in fixing the tax at 30 mils.

1492. Do you think he would object to the trifling addition of income that it would bring?—Not if the public desire it; but I may observe, that the adoption of my proposal would not interfere with a revision of this tax, or of any others, if thought desirable. A plan had been suggested for a general adjustment of existing engagements, to which I have stated objections which appear to me very strong; and I have proposed another, which will, I think, be more uniform, more just, and more convenient in its operation. I conceive that, however you may desire to deal with particular cases, many must remain for settling which it will be necessary to lay down some general principle; and I submit that you will only encumber your measure if you render it dependent on a revision of the tariff in detail, instead of leaving such questions to be adjusted hereafter, as experience may show the necessity for alteration. After the decimal system of coinage has been established, all traces of engagements in the denominations of *£. s. d.* will gradually disappear.

1493. Sir *W. Clay.*] The difficulty with respect to the coinage might be of course obviated by empowering the Mint to retain a small seignorage; to retain, for instance, the $\frac{1}{100}$ th part of a mil in the form of seignorage, so that, instead of giving 3·893 mils and $\frac{15}{100}$ ths of a mil, they should only give 3·893 mils, retaining the $\frac{3}{4}$ ths of a mil, or the $\frac{3}{4}$ ths of a farthing, in the shape of seignorage?—When you come to seignorage, that is a very difficult and complicated question. As far as my opinion goes, a Mint charge of that description is incompatible with our present system of note circulation. It would practically operate as a charge upon the Bank of England. A proposition was made last year by the Mint authorities of a character similar to that which you have suggested, but it was rejected after consideration by both the last and the present Government.

1494. Do you recollect the amount of the seignorage they proposed to retain? I think it did not exceed one-sixth per cent.

1495. Will you express that in decimal coinage?—One florin, six cents, six mils.

1496. That would be a much larger seignorage than the seignorage implied in my former question?—Yes; but I do not see the object of your suggestion. If the Mint charge a seignorage, you would still further reduce the profit of the Bank, and the objection to which I have adverted would be increased instead of being diminished.

1497. Mr. *Ball.*] Would not the adoption of the 9th section of the Draft Bill which you have favoured the Committee with lead to this: that in all cases of tolls, where none of the tolls exceeded $\frac{1}{4}$ *d.* or 1 *d.*, the result of the clause would

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be to entail an absolute loss of four per cent. upon the owners of the bridges or ferries, or other places where the tolls are taken?—Yes, unless they are adjusted as provided for in the 4th section.

1498. Would you be kind enough to point out the proviso in the 4th section which would apply to that case?—It would act in the same way upon bridges as upon other tolls.

1499. *Chairman.*] Would not it have this effect insamuch, as we are not expected to have a new coinage representing a penny, that if the parties took four mils they would lose four per cent., and if they took five mils they would gain 20?—They would gain 20 per cent.

1500. Would it not be quite convenient to adjust it in this way, that for a short period they should take five mils?—That I have provided for in the 4th section.

1501. *Mr. Ball.*] You suggest that “it shall be lawful for the Board of Trade to sanction an addition thereto.” That is, to the tolls?—Yes.

1502. “Not exceeding the proportions of a mil, which, with the fractions accruing as aforesaid, shall amount to one mil, for such a term of years and months as, taking into account the period of time during which such tolls are authorised to be levied, will yield, on an average of the amount of such tolls levied during the three previous years, a sum equivalent to the capital which, at the rate of interest of four per cent. per annum, would represent the value of an annuity equal to the estimated amount of loss on such tolls as aforesaid, during the period of time in which they are authorised to be levied,” and so on. Now, in ordinary tolls, it will be necessary to adjust a considerable number of different charges and different amounts. I apprehend that no returns can be obtained of the separate produce of the different tolls, such as, for instance, four-wheeled carriages and two-wheeled carriages, and four-footed beasts; and therefore I do not see, from the terms of the section, as drawn up by you, what the calculation is?—No doubt there would be difficulty in those cases. I merely sketched an outline of the proposal, which must be filled up when it comes for consideration; that would apply clearly to such tolls as Hungerford Bridge, where they have only one toll to deal with. It may be sufficient to establish by enactment the principle to be followed, leaving it to the Board of Trade to decide in what manner it should be carried out. I apprehend, however, that owners of tolls have some check over their collectors, and must therefore have the means of furnishing information. It will rest with the owners to establish their claims to compensation.

1503. *Chairman.*] Have you any observations to offer upon the subject of the postage stamps. One of the greatest difficulties the Committee have found in their investigation is to arrange some equivalent for the present penny stamp, which shall at the same time not entail a heavy loss upon the revenue, and yet not be inconvenient to the purchaser of the stamp?—It is quite clear that the alteration of the rate from one penny to four mils would entail a loss on the revenue of 100,000 *l.* It is calculated that that would be the loss; and I think that, whatever opinion may be entertained regarding the Post-office as a source of revenue, it ought clearly to cover its expenses. I do not think it does that at present. Last year was a productive year; but the payments into the Exchequer, I see, by the finance accounts, were no more than 1,022,000 *l.* on account of postage. The payments to the Post-office by the public departments, exclusive of some payments that are made in detail by the different departments, amounted to 168,000 *l.* The packet service cost 870,000 *l.* Those amounts added together make 1,038,000 *l.*; leaving a deficiency against the revenue of 16,000 *l.* If you add the further loss of 100,000 *l.*, it is quite clear the Post-office would be a losing concern. I think that in times of prosperity like the present you ought to have a clear margin of revenue above the expenses; for on the occurrence of war or any time of commercial embarrassment, or anything interfering with correspondence, that affects the postage as much as anything else; and I think you ought to look at the possibility of a dark side of the picture as well as a bright side. There is another view of the question which it is material to refer to. It is a fair view to take of the matter to consider what you would have done if, instead of adapting the postage rate to a new denomination of money, you had had in existence a decimal currency, and were now about to establish for the first time an uniform postage rate. I doubt whether any one would have thought of proposing four mils; five mils would be the natural sum you would fix upon.

1504. Sir

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1504. Sir *W. Clay*.] What would be the increase to the revenue by making the postage stamp five mils instead of 1*d.* as at present, and what would be the difference between making it five mils and four mils?—I think that is stated in Mr. Rowland Hill's Evidence, and I would rather depend upon his calculations than my own. It has been suggested that if the postage was lowered to four mils, it would have the effect of increasing correspondence so as very soon to make up the deficiency; but I think it is a great fallacy to suppose that a very small increase in the postage rate would have the slightest effect upon the number of letters that would be posted. If a person now posts 96 letters, he would not post four more in order to spend his money in postage. I conceive that with the penny postage people practically write as many letters as they want, and if you reduce the postage a small per-centage below that, a per-centage not appreciable in any coin, it would not have the slightest effect upon the correspondence; so also I doubt very much, if you added a fraction of a mil, whether it would diminish a single letter. I do not think it would be felt. There is one point that hardly belongs to the question of postage properly, but to which I wish to refer; and that is, that the penny stamps are now very much used as a means of remittance of small sums; and it would be a great convenience if they were still maintained at some proportion to the shilling, so as not to interfere with that use of the stamps; that would be a reason for raising it to five mils.

1505. Have you any suggestions to offer to the Committee as to the mode of effecting this change, and of obviating the inconvenience that would arise from the transition from the one system of currency to the other?—Some little time must elapse before you can introduce the new system perfectly. You cannot in a day change all the coins in circulation in a country. The point to consider seems to be, how long that period of transition should last. I think it would tend very much to the convenience of the public if the new system were so adjusted as to allow the use of the coins with which we are already familiar; at any rate, in the first instance. As to the lesson that the common people would have to learn, they do not keep accounts, not one out of a hundred of them. They are very acute in ordinary retail transactions; they know very well the value of money in detail, and if a proclamation was issued rating a farthing as the one-thousandth part of a pound, they would very soon learn to apply that to the coins in circulation, and they would know that they must get 1*d.* more change for the shilling. I do not see that in zeal for system you should try all at once to force them to become perfect adepts in calculating decimals; but when the shilling is made to consist of 25 instead of 24 halfpence, the existing pence-table will be effectually knocked on the head, and it would be impossible to render intelligible accounts without resorting to the decimal division of money. For mercantile matters, when the decimal system is established, the coins by which that system may be carried out will not be of material consequence; but for the sake of the common people, it would be desirable to leave them the use of the coins with which they are acquainted, as a standard by which they may compare the new system with the old; and I confess I should be very sorry to see the shilling removed as a coin of circulation by name. It might facilitate the transition, if, before any proclamation were issued for the adoption of the new currency, some coins were previously prepared ready for issue, which would be peculiarly adapted to the new system, such as 20-cent pieces and perhaps 15-cent pieces; but I think the pence and half-pence might be let alone for the present.

1506. *Chairman*.] There is a general unwillingness among the witnesses who have been examined before this Committee to increase the numbers of coin in use, and an impression that the fewer coins you can carry on the business with, the less trouble and the less difficulty; what is your opinion upon that?—I think so; I think florins, shillings, 25-cent and 20-cent, in silver pieces would be enough.

1507. You see those coins before you?—Yes.

1508. There is a 1-mil piece, a 2-mil piece, a 3-mil piece, a 4-mil piece, a 5-mil piece, and a 10-mil piece in copper; and a 10-mil piece in silver, and a 20-mil piece in silver; what is your opinion with respect to them?—I should prefer the 10-mil piece in silver to one in copper.

1509. Would you exclude the 10-mil piece altogether?—As a copper coin it would be very clumsy, but a silver piece of that denomination might be convenient.

G. Arbuthnot, Esq. 1510. Would you exclude the 3-mil piece?—I do not think it would be required.

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1511. *Mr. Smith.*] You would think it desirable, before the decimal system was carried into operation, to have a number of coins circulated bearing the impression of the new currency; that is to say, you would have the florins, probably, with 100 mils upon them besides; and you would have half-florins and quarter-florins, with the mils marked upon them, so as to accustom people to calculate the number of mils when the coinage was brought into circulation?—I do not think you could issue them before the proclamation, or they would have no meaning. I do not think the Queen would be authorised to issue coins under the new denomination until it was declared by law.

1512. *Chairman.*] Would you see any objection to the halfpenny and penny that are now issuing, if two and four were marked upon them?—I do not know that there would be; but the change in the copper money would be so very small that people would continue to use them as pence and halfpence; and they would call them pence and halfpence, call them what you would.

1513. *Mr. Smith.*] Would you propose, in coining the half-florin, that there should be marked "shilling" upon it, or that it should be called a "half-florin"?—I should like it still to be called "a shilling," from old association; and the people would always call it a shilling.

1514. *Chairman.*] You would mark 25 mils upon it?—Fifty mils. I think it would be desirable to retain the coin under its present name, but there would be no objection to its being marked in a way by which its value in the new currency would be denoted.

1515. *Sir W. Clay.*] In the 8th section of your proposed Bill, you say, "It shall be lawful for Her Majesty by any proclamation to declare the rates at which silver and copper coins now current in the United Kingdom shall pass," namely, "in the denominations of the currency or money of account established by this Act"?—Yes.

1516. And you add, "Provided that no rate be assigned to such silver coins exceeding the relative value which they would bear in the currency or money of account established by this Act." But if they pass for somewhat less than their real value, there would be a loss to be sustained by the present holders of them?—Yes, there must be either loss or gain. In the case of coins which involve a fraction, which is not expressed by any coin of a new denomination, there must be loss or gain.

1517. Would not it, then, be desirable that such coins should be called in by the Government, and that equivalent value in the new coinage should be given to the persons so bringing them in?—I think it would be desirable to remove them from circulation previously to the adoption of the new currency.

1518. Possibly you might think it desirable to add that to the section now under consideration?—I apprehend that the Queen has power to decry any coins in circulation, without the authority of a special Act of Parliament. Practically, the measure would only apply to the fourpenny and threepenny pieces.

1519. In section 11 you say, this Act is to "extend to the colonies, under such limitations as will prevent interference with local legislation." I believe you have had some experience with regard to the colonial currencies; have you any explanation to give to the Committee with reference to that section?—I saw that a question was asked one of the witnesses, about the measure that has been adopted in Canada for introducing the decimal system in their currency, as if that would have a bearing upon the measure proposed here. But, in point of fact, the measure which has been proposed in Canada (but which I do not think has yet become law, I am not quite sure how that stands) had in view the assimilation of their currency to that of the United States rather than to that of England. The pound currency of Canada is of less value than the pound sterling, in the proportion of 1*l.* 4*s.* 4*d.* currency to 1*l.* sterling; that makes the 1*l.* currency equal to four United States gold dollars. In 1836 the gold currency of the United States was depreciated. There was a very slight alteration in 1837, when they altered the standard of fineness; but for all practical purposes their gold coin has been the same since 1836. The Canada currency, which was originally based on what is termed Halifax currency, that is, on the arbitrary valuation of the Spanish dollar at 5*s.*, has followed the changes in the Mint law of the United States. In the West India Islands they have our currency nominally, but they use British silver as an unlimited tender; and it would require

consideration how to deal with their currency, when we have changed our silver here. *G. Arbuthnot, Esq.*

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1520. *Chairman.*] Do you think there would be any probability of the Canadians accommodating their currency to ours, when they have such large transactions with the people in the United States, where the decimal coinage is already adopted, and would be more convenient to them?—Their view in decimalising their currency has been to make it accord with that of the United States, and not with the coinage of this country. A proposition was made to them a few years ago, when they wanted to strike a new gold coin; an effort was made to induce them and all the North American colonies (for each colony has a different currency) to enter into concert with each other, and adopt the pound sterling. But that did not meet their views, and the Canadians rather wished to assimilate their currency to the United States currency than to ours.

Martis, 12^e die Julii, 1853.

Dr. John Bowring, called in; and Examined.

1521. *Chairman.*] WHAT offices have you recently held in China?—I was three years Consul at Canton and one year Her Majesty's Plenipotentiary and Superintendent of Trade at Hong Kong.

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1522. You were for many years a Member of the House of Commons?—I was.

1523. During that period you directed your attention very much to the decimal system?—I did. It was in consequence of a motion of mine in the House of Commons that the first step was taken for introducing the decimal system by coining the silver piece that represents the tenth of a pound, called the florin.

1524. You have had many opportunities of comparing the system in various parts of the Continent and in China with the system which is adopted in England?—Very many.

1525. Will you state your views upon those points?—My attention was called early in life to this subject, being then engaged in business, and having commercial relations with various parts of the globe. In the year 1832, I was Secretary of the Commission of Public Accounts, and had many opportunities of comparing different systems of currency and accountancy. I have been much in Spain and Portugal; and mention, as an example, that in Spain, in consequence of the absence of a decimal system, accounts are kept with considerable difficulty, and their correctness is seldom to be depended on. I had often occasion to see the perplexities and mistakes of the commissariat functionaries in Spain during the Peninsular war, while, just crossing the frontier into Portugal, where there exists a decimal system of coinage and account inaccuracies were very rare, and all money operations recorded with great facility. I may also mention in reference to the coinage of Spain, that as the different Spanish colonies emancipated themselves from the mother country, they every one, without exception, adopted the decimal system, and the universal adoption of that system has been everywhere recognised as a great benefit and blessing to the people. The system in Spain is as absurd and inconvenient as most of the other non-decimal systems. The accounts are kept in reals of vellon, every one of which represents 34 maravedis; but it is less inconvenient than the English system, where the divisions are by 4, 12, and 20.

1526. You have had some experience of the mode of keeping accounts in Russia?—Yes; and the same advantages will be found in favour of Russia, as contrasted with Germany. From the non-existence of the decimal system in Germany there are frequently great difficulties in understanding and in recording matters of account. In Russia, where the decimal system prevails by the division of the rouble into 100 copecks, I found generally the accounts kept with great clearness and great accuracy.

1527. You have also some knowledge of keeping accounts in Japan?—Yes; Japan is in some respects a sort of dependency of China. And it may be interesting

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resting to know that in Japan the accounts have been kept in decimals from time immemorial. I had occasion to look lately into the accounts of our factories there during the time of Charles the First, and the period antecedent to that, and I found all the accounts were kept in decimals. But it is more important that I should state that the decimal system is the universal system throughout the Chinese empire, and that it is there employed by more than 400 millions of the human race. I think I may state, as the result of my own experience, that nearly one-half of the great family of civilised man has adopted the decimal system, and with great advantage in every point of view

1528. I think you were particularly struck with the mode in which they keep their accounts in China, and especially with the facility with which boys of very tender years are able to cast up accounts?—Such is the fact; the Chinese system of accounts is one of great simplicity. The integer is an ounce of pure silver, which is divided into 1,000 parts, called cash or *tchien*. I venture to say that a boy in a Chinese school will in one month acquire a more thorough knowledge of all the purposes to which figures are ordinarily applied than would be obtained in a year with our complicated system. I have scarcely ever known an instance, even among the working people, of an inaccuracy of account in China; and the extraordinary rapidity and facility with which their arithmetical operations are conducted and recorded has frequently excited my admiration and astonishment. I was never able to keep pace with their calculations, and invariably found them right when there was any difference between us.

1529. Notwithstanding your knowledge of figures, you have stated, I think, that your servant was able to beat you, and make out an account much more rapidly than you could follow him?—I never could, by any system I have learnt, approach my own servants in the celerity with which they kept my accounts.

1530. I think you have brought a little instrument to explain that?—I have brought the *abacus*, which is universally used in China, and pretty universally also in Russia, by which the children are taught to keep accounts and make calculations.

1531. Will you have the goodness to explain it to the Committee?—The Chinese name of this instrument is "*Swan-pan*." It is an instrument divided into two parts. On one side are five movable circles, or balls, representing units, and on the other side two fives, which represent tens. These balls move on wires, representing decimal quantities; first, millions, then hundreds of thousands, tens of thousands, thousands, hundreds, tens, and then the units, or integer, and then the decimal parts of the unit, thus:

1,000,000
100,000
10,000
1,000
100
10
1
·100
·010
·001

1532. How much do you think it would abridge the labour in schools if the Chinese mode of calculating decimals were adopted?—I think more would be learnt in one day, with the assistance of the decimal system and the *abacus*, than would be learnt in twenty with the complicated system of pounds, shillings, pence, and farthings.

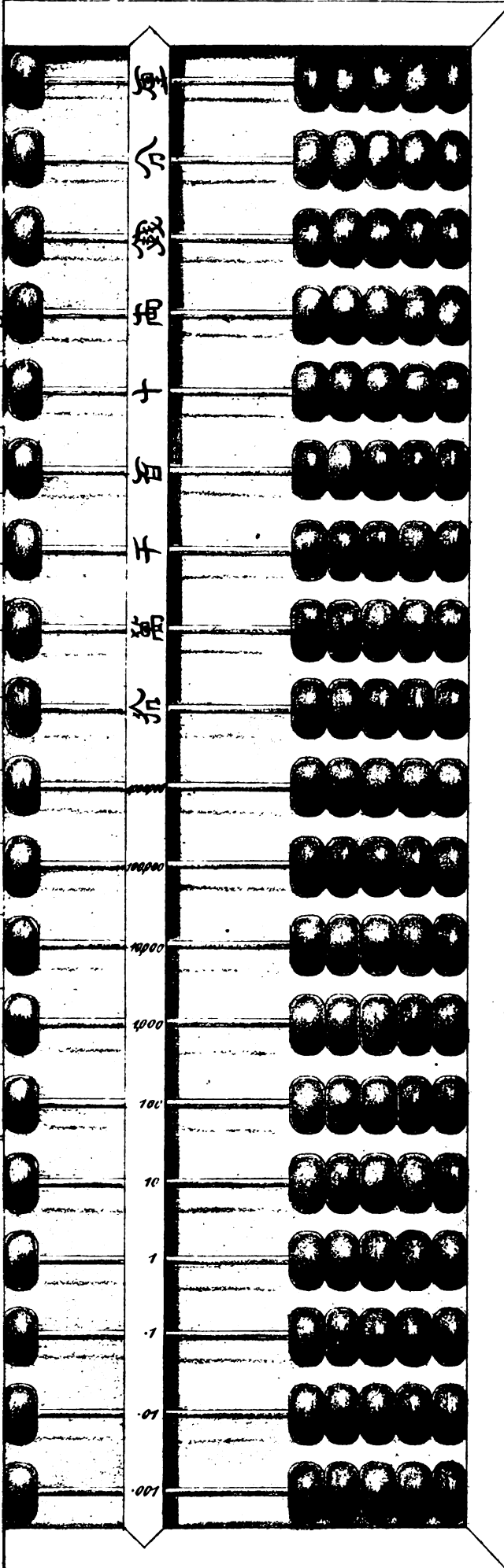
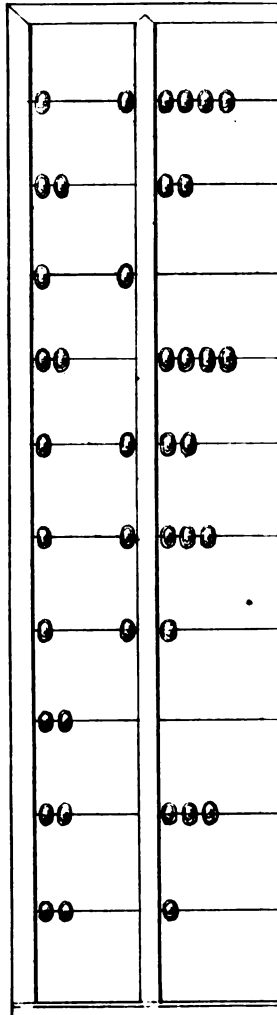
1533. Would not it be very desirable that we should have an instrument of that kind made with English characters, that it may be easily understood by the parties who would have to carry out the decimal system, if it is adopted?—I think so; and that the instrument would be of exceeding value to be associated with the introduction of a decimal system of coinage and accounts.

1534. Are there any further observations which you have to make with respect to the general facility of the decimal coinage, before we proceed to speak of the coins?—I may say that I have visited many countries in which the decimal system has been introduced, and superseded ancient and imperfect systems, and that

its

[To face page 154.]

Add 9,254,78



Millions,

100,000

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This side is merely a duplicate of the other. It enables tradesmen to check each others Accounts at the same time, which they do with great rapidity and it also enables the Master readily to instruct the Scholar.

on the left side represent 5's; those on the right, units.

its introduction has been accompanied with universal satisfaction, as being a great facility to reckoning, and in many instances a great security against fraud, even enabling the labouring people to keep their little accounts without embarrassment, while in the greater operations of trade and commerce it has been of boundless benefit.

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1535. It has been stated that when the coinage was changed in Ireland, it was done with great facility, but that some little difficulty arose in the Isle of Man; can you give the Committee any information upon that subject?—I believe when the size of the shilling was changed in the Isle of Man, some people were rather disappointed that they did not immediately get more for the big shilling than they did for the little shilling; but that soon rectified itself; and it was soon found that for a greater quantity of silver, they got a greater quantity of commodity.

1536. You think, if they got 25 mils for the 6 *d.* instead of 24 farthings, they would be quite satisfied?—That would of course be a benefit to the buyer if the seller would give as much for the 25th as for the 24th part of a sixpence, and he would probably do so in very many instances, by which the poorer classes would obtain an advantage of 4%; that 4%, however, is not a matter of any great consideration, for the whole copper currency of this country, which alone would be affected by the proposed change, has never, I believe, been estimated to exceed 1,000,000 *l.* sterling in value, and is generally supposed not to be more than half a million. Taking the medium of three-quarters of a million, the question of loss involved, whether to be borne by the Government or by the community by calling in the copper coinage, would be only 30,000 *l.*, a mere trifle compared with the advantage associated with a decimal system.

1537. It has been suggested that we should consider the sovereign as the integer?—I should deem this almost a *sine quâ non* for the success of the decimal system. The pound sterling is one of the most ancient and generally known standards of value. It has been the basis of our accounts for many centuries; it is the integer upon which almost all our exchanges are founded with foreign countries, and the inconveniences would be exceedingly great indeed, as it appears to me, of introducing any other standard of value, or integer of account, than that which has existed for so very many years, and is so universally recognised throughout the commercial world.

1538. I have placed in your hands a document sent to me by the Chancellor of the Exchequer, signed by Thomas Nimmo, of Demerara; have you read that?—I have.

1539. Is it practicable to adopt the system there referred to?—I do not approve of any scheme that does not recognise the pound sterling, so long established and so widely known, as the integer and foundation of the decimal system. The only question is, in what manner the pound sterling shall be divided. I think nothing would be more convenient than the division of the pound sterling into 1,000 parts. When the integer is of small value, as in the case of the French franc, a division into cents, or hundredths, will answer every purpose of exchange and account. A farthing may not have been found practically objectionable as the smallest of our coins, but I deem it of some advantage that the smallest coin should be of somewhat less value than a farthing.

1540. It has been suggested also by a statement which has been laid before the Committee, that it would probably better answer the purpose of decimalising our coinage if we commenced with the penny as the integer, and ascended?—That would be very inconvenient. It is better in the columns of an account that the integer should be divided, rather than that the integer should be multiplied.

1541. It has been suggested also that the present copper coinage might be adopted by making the present farthing a mil, the halfpenny two mils, the smaller penny four mils, and the larger rimmed penny, coined by Bolton and Watt, five mils, and that the loss to the public of four per cent. upon the small penny, would be as nearly as possible compensated by the increased value of the large penny constituted a five-mil piece?—My own view would be, to avoid the use of a great variety of coins, especially at first. I should prefer only two copper coins, the one-mil piece and the two-mil piece, and that neither a four nor a five-mil piece should be put in circulation. The fewer the number of coins employed, the more easily will their relative values be understood, and the less will be the confusion in the public mind.

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1542. The general feeling, I believe, is, that the fewer coins we can transact our business with the better; is that the view you entertain?—My view would be to have two copper coins, namely, the one-mil and the two-mil piece. I would have three silver coins representing the hundredth of a pound, the fiftieth of a pound, and the tenth part of a pound; in gold, the half-sovereign of 500 mil, and the sovereign of 1,000 mil; and I would withdraw all other coins from circulation.

1543. What names would you give to those coins?—It is of great importance that the coins should bear some name which conveys the idea of their decimal relations and values. I saw, with very great regret, that the name florin had been adopted. The associations connected with that name are exceedingly vague. The florin varies in value in different parts of the world. The name has little or no connexion with the value of the coin, and none whatever with a decimal system. The name of every coin issued ought to be in some way associated in the mind of the payee or receiver with a decimal idea. I venture to suggest the name of *mil* for the 1,000th part of the pound, the name of *cent* for the 100th part of the pound, and the name of *dime* for the 10th part of the pound. Dr. Franklin introduced the word “dime,” and it has obtained currency, and is constantly used in America as the 10th of a dollar. The reason I prefer the word *dime* to *decime* is that it is monosyllabic, as are the proposed names of the other decimal divisions of the pound sterling, *mil*, *cent*, *dime*, *pound*. *Dime* has the advantage, too, of harmonising with the other names proposed to be introduced. The Saxon forms of thousandth, hundredth, and tenth are too unmanageable and ungainly, otherwise they would have been valuable for popular use.

1544. Would not it obviate a great deal of the difficulty as to the names, provided the number of mils were stamped upon each piece?—I should prefer the name of the coin; the evil will wear itself out. No doubt that for a long time the new coin will be associated with old designations; everybody knows that though the ancient system of pounds, shillings, and pence, was wholly overturned in France, and the system of francs and centimes established by legislation, in many parts of France, to this hour, the names of *livre*, *sou* and *denier* are still retained; but it is also known to those who are acquainted with France, that those terms are getting more and more out of use, and probably in another generation no other words will be used than francs and centimes. The same thing would occur in England, no doubt, and for a time the *mil* would be called the farthing, the two-mil the halfpenny, and if the 4-mil piece were to come out, it would be called the penny. But the introduction of the two pennies, one to represent four mil and the other five mil, would produce a great deal of confusion in the popular mind.

1545. If it were even difficult to change the name from farthing, or halfpenny, or penny, that would not interfere at all with the keeping of accounts decimally?—By no means.

1546. They would be kept decimally?—Yes.

1547. So that there would be no serious inconvenience from it?—No, the inconvenience would be transitory; the teachings of youth would be associated with the new names, and in process of time the ancient names would pass away.

1548. You seem to have an objection to the two pennies; you are aware that by Act of Parliament there are 1 *d.* tolls established on bridges, &c.; that there is the penny postage stamp, and that within a few days we shall have the penny receipts stamp. It would be very difficult to deal with the Post-office penny stamps, and the penny receipt stamps; but as regards the tolls it has been suggested, that if we had the 4-mil piece, and the 5-mil piece, the 5-mil piece might be taken for a certain number of years for the penny tolls established by law, so as in time to create a fund that would produce some four per cent. afterwards upon the amount of those tolls, in order to indemnify the owners of those tolls for taking 4-mils ever afterwards. What is your opinion of that?—There are many ways in which indemnity could be obtained. I think a provision ought to be made for regulating all money contracts or engagements which are disturbed by the introduction of a decimal system, so that no injustice should be done, and it has occurred to me that such questions as are not provided for by the general Act of Parliament might be entertained and settled by the county courts, with power of appeal to the Board of Trade. I can conceive great difficulty in any all-embracing legislation, because there certainly would be many special cases to which the general legislation would not fairly apply. Particular
grievances

grievances should be provided for by special means. In the case of tolls it might be done by elevating certain tolls and lowering other tolls. There might also be a scheme of allowing a higher rate to be collected during a certain period, and a lower rate to remain in perpetuity. These are all questions of very trifling importance compared to the greater question under consideration, and they have reference entirely to the copper coinage, the circulation of which is comparatively small.

1549. This difficulty creates one of the greatest obstacles in our way, and the mode of getting over it is what we are endeavouring to find?—An Act of Parliament is all-powerful until it is superseded by another Act of Parliament. There might be an Act of Parliament authorising an appropriate tribunal to examine and decide on cases not provided for by the general legislation. There is no reason that the claims of justice should in any case be forgotten; nor am I aware that they have anywhere, or in any way, suffered by the introduction of a decimal system; the difficulty has nowhere been found invincible.

1550. Actuaries tell us that tables could easily be framed to define what the tolls should be for a certain period, to indemnify the owners of them from loss?—It is impossible that any great change can be introduced without a certain amount of difficulty and inconvenience; but the greatness of the object to be accomplished, and the smallness of those difficulties, ought not to be lost sight of.

1551. And you consider that it would be a good plan to refer the difficulty to the county courts?—To any competent tribunal whose decisions would be rapid, and whose administration would not be costly.

1552. With power of appeal to the Treasury?—With power of appeal to the Board of Trade, which I think would be better.

1553. Sir *W. Clay*.] Have you considered the question of the expediency of making coins of mixed metal, with a view of obviating the objection of having the silver coins of the lowest denomination inconveniently small?—Generally speaking, the adoption of that plan has given rise to successive adulterations. That has been the case in China, where there is only one current coin. Accounts are, as I stated, kept there in ounces of silver, which are divided into 1,000 parts; these thousandths of the ounce of silver have always been made of mixed metal, generally copper and spelter; they are about the size of an English shilling, and have a square hole in the centre for the purpose of stringing them together in hundreds and thousands, a very convenient arrangement with a decimal system. But these coins have been gradually diminished in size and purity; so that at the present time they scarcely represent half their aboriginal and nominal value, more than 2,000 being frequently required to purchase an ounce of silver. The mixed metal has facilitated the gradual deterioration of the coin, and the progress of deterioration has been scarcely traceable from one period to another.

1554. Is there a Chinese coin of the weight of one ounce of pure silver?—None; the only currency is the small coin, which generally circulates in knots of 1,000 or 500, but invariably in decimal quantities. Silver passes by weight, not by tale.

1555. They are assumed to be equal in value to the 1,000th part of an ounce of pure silver?—In accounts they are, but as the adulteration has gone on, the loss of value in consequence of that adulteration has been to the extent I have stated. That is also the case in the Ottoman Empire, where the adulteration has been carried on to a frightful extent.

1556. Is there no coin of circulation in China of a higher value than the assumed 1,000th part of an ounce of silver?—None in the Chinese community; but amongst the British merchants, and in the ports opened by treaty to foreign trade, the dollar has been introduced, and that is the coin in which all commodities of export are bought, and articles of import usually sold.

1557. In calculations of account in China, what relation does the dollar bear in value to the ounce of pure silver of account?—About three-fourths. The Spanish dollar, which is called the Pillar or Carolus dollar, is the only dollar that is considered a legal tender among merchants, and so strong is the prejudice in favour of this Carolus dollar, that the Mexican dollar, though equal in intrinsic value, was, when I left China, at a discount of nine per cent. as compared with the Pillar dollar. That shows how strong the prejudices of China are in reference to particular coins; and I was lately compelled to sell in some of the ports

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of China our gold currency, the sovereign, at a loss of 18 to 22 per cent. as against the Carolus dollar.

1558. Is there any law in China with regard to a legal tender of payment, that you are aware of?—There is a law. The basis of all accounts is a tale of pure silver, which represents the English ounce.

1559. Precisely the English ounce?—Precisely the English ounce. That, and this division of small coin of amalgamated metals, are the sole currency of the interior, and when merchants of the ports go into the interior to purchase tea and silk, they sell their dollars either for the sycee, which is the pure silver, or the small tchien, known generally by the name of cash.

1560. Mr. *Hamilton*.] Is there a law there against adulteration?—Many laws; but in China the law is so feeble, and the extent of the country so vast, it is impossible to prevent it.

1561. Sir *W. Clay*.] The Committee are to understand that there is a legal standard of value?—Yes, the silver ounce, called *leang*, which is represented on the *abacus* by a special character.

1562. The result of your opinion is unfavourable to coins of mixed metal?—Yes.

1563. As affording, what the example of China shows it to afford, great facilities for adulteration?—Without exception it does afford great facilities for adulteration and fraud, with very great difficulty to detect the point at which the adulteration becomes fraudulent.

1564. Do you think there would be any very considerable conveniences in the ring coins you have alluded to?—They are very convenient in a country which furnishes you readily with the means of stringing them together. The bamboo in China affords the always ready means of tying up those coins.

1565. By its fibre?—By its fibre or thread, which is universally at hand, and is exceedingly strong; but I doubt whether our hempen cord would not soon be broken by the weight. In China, the strung coins are conveyed on men's shoulders, and there it is convenient to have them strung by the thousand.

1566. *Chairman*.] With respect to changing the currency, would you do it at once, or would you do it gradually; that is, would you try to enforce its immediate adoption, or give it time for working its way?—I see no reason for delay; what is good ought to be done, and what is good to be done, to be done quickly.

1567. I think you have stated to me, that there are great facilities by using decimals in France; I believe females keep the accounts there very frequently?—Women are very frequently at the head of commercial houses in France; and the women in China keep accounts with the greatest possible facility. I venture to say, that with the decimal system, and the use of the abacus, there is scarcely a child in China, of seven or eight years of age, who is not quite competent to keep all the ordinary accounts of life.

1568. How would you keep book accounts?—With one column for the pounds, and another for the decimal parts.

1569. How many lines would you rule in your account book?—Only one, to divide the pounds from the decimals. That is the system adopted in China, where the integer is divided into thousand parts; and also in Portugal.

1570. Would not there be less liability of mistake, if there were four lines for the pounds, the florins, the cents, and the mills?—I see no advantage in that, my plan has more simplicity.

1571. It would much facilitate, probably, the exchanges between England and every other part of the world?—Certainly; our present system is frequently the cause of great embarrassment and perplexity in our relations with foreign countries. It is almost impossible to explain to a stranger the mysteries of English accounts; and it is the same where the non-decimal system of other lands comes to the uninitiated, as for example, the accounts from Bengal. Nothing can be more inconvenient. There are few who know the value of the pice and the anna as constituent parts of the rupee. I believe, even in our great commercial houses very few clerks are to be found, who are able to audit and correct the accounts which arrive from countries where the decimal system has not been introduced, the non-decimal monetary system being so very various and complicated.

1572. We have had it in evidence that gentlemen who are now frequently obliged to employ their stewards or bailiffs to make out their accounts, would with great facility, under the decimal system, make them out or check them themselves?—Undoubtedly. It is the fact that many merchants and bankers

do not introduce farthings into their accounts at all, on account of the complexity associated with another sub-division of the pound, and some draw no checks even for pence.

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1573. Do you consider that any advantage would arise, if Parliament were this Session to pass an Act, declaring their intention of decimalising the coinage; would not that be the means of bringing the attention of schoolmasters and others to the subject?—No doubt; the diminution of labour to schoolmasters no one can estimate who has not had the advantage of contrasting the decimal with the non-decimal system.

1574. Is there anything further you can point out to the Committee?—Nothing occurs to me, except to reiterate my hope that, associated with the decimal system, the terms introduced will be such as to convey an idea of the value of the piece to which the particular name is given. That is of very great importance to the success of the system.

1575. When you consider the great difficulty there is to induce people to change the names of coins (and inasmuch as it would not interfere with the adoption of the decimal system), should you be disposed to retain or reject the name of farthing, halfpenny, or penny?—I attach much value to well-chosen names; I do not expect you will destroy all the old terms and their associations in one generation, but it is well that the ground should be laid on a sound, intelligible, and philosophical basis. Proper terms being used to designate the new coins, and those terms being introduced into schools, it may be expected that the erroneous terms will pass away with the passing generations.

1576. Those decimal names have been objected to, it being thought that they might interfere with the decimal division of weights and measures?—You had better adopt the very best terms you can find for your decimal currency. There will be less, not greater difficulty in discovering appropriate names for decimal weights and measures when names for decimal coinage have been established.

1577. *Mr. J. B. Smith.*] Would it be desirable to retain the name of the shilling?—No; I should be glad to see all the old terms completely got rid of. But it is known, so strong are the associations with particular money, that even in America, where shillings do not exist, the term shilling is constantly used; and the terms pounds, shillings, and pence are phrases that would not readily pass away from the public mind, as I instanced in the case of France; though a different system was there introduced, the old terms have not yet been entirely got rid of. Time alone will effect the change.

1578. You are aware that the price of almost all commodities is calculated in shillings?—Yes; whatever you call your new coins, for a time the old names will prevail.

1579. Could you abolish the name of “shilling,” do you think?—In process of time it would die away; but familiar terms are not easily extirpated; an altered character and appearance of the new coin would facilitate the use of a new name, and aid the breaking up of old associations.

1580. You have observed that in America the name of shilling is still retained?—Yes.

1581. Are you aware that the shilling has a different meaning in almost every State?—No doubt, which shows the great inconveniences of retaining those old names of coinage. In America the accounts are universally kept in dollars and cents, and it is an evil that old associations should have retained ancient names. Such names lead to much confusion, and I conceive the use of the word “florin,” which has not even the claim of old association, to be objectionable on account of its vagueness.

1582. *Chairman.*] I apprehend that it is no matter what the particular names of the coins may be, so long as the accounts are kept decimally?—It is certain; you cannot easily change the language of a nation, but you can, by legislation, alter the form in which the accounts of a nation are to be kept, and I am persuaded that the labour of those engaged in keeping books would be diminished one-third by the system of decimal currency and accountancy; independently of the greater security and accuracy which will be associated with the change.

1583. *Mr. J. B. Smith.*] Have they a decimal system of weights and measures in China?—To some extent; but it is not carried out so thoroughly as the decimal system of coinage and currency.

1584. Would you think your system complete without a system of decimalised weights and measures?—The great confidence I feel in the success of the decimal

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coinage, leads me to think that it will be inevitably followed by a decimal system of weights and measures. People will soon see the advantages of saving themselves trouble and of insuring correctness in calculations, and they will be very glad to apply decimals to the whole field of accounts.

1585. If it be desirable to adopt as well as the system of decimal coinage, the system of decimal weights and measures, would it be advisable, do you think, to adopt the two systems simultaneously, monies and measures?—I think not; on the ground that it would lead to some additional intricacy in the public mind. I would rather dispose of one difficulty first, than entangle it with another difficulty.

1586. Do you think it would be advisable, with regard to the decimal system of weights and measures, if it were practicable, to adopt a universal system?—No doubt; but the national spirit is so strong in various parts of the world, that I fear it would be very difficult to induce all nations to adopt a common standard; it is like the question of a universal language. It would be a great advantage if all nations could understand one another, in books, in weights, and in measures, and in everything else; but you cannot hope for such a consummation.

1587. Would it be desirable for any nation to effect such a measure?—Yes, but I think all nations would be struggling for their own views; particularly those who would incur great changes by the proposed universal system; they would not be easily induced either to modify their own opinions or to receive legislation from other nations.

1588. You are aware that many nations in Europe have adopted the French system of weights and measures?—Yes, some; but not many.

1589. It would appear, therefore, that the objections are not insuperable?—The objections are not insuperable among adjacent nations; but the difficulties would, of course, be increased by the remoteness of nations, and their small amount of intercourse.

1590. *Chairman.*] Any attempt on our part to introduce a universal system of weights and measures, or a universal system of coinage throughout Europe and America, if we are to stand upon that ground as the basis of our operations, must be postponing all improvement *sine die*?—No doubt. But if the general integer were changed, the pound sterling would not be adopted. The currency which is the most extensively known and most generally used in commerce is the dollar; and the dollar, I think, would have the best claim to be adopted as the ground work of any general legislation with respect to one general system of currency and account.

1591. *Mr. J. B. Smith.*] You mean as to a universal system of monies?—The dollar has a strong hold on the commercial mind all over the world.

1592. Is it not advisable to adopt a universal system of money, as regards different nations?—The decimal system would be one step towards such a result; but it will never be easy to mould the habits of a variety of nations to a common standard.

1593. There is not that fixity in regard to weights and measures?—The difficulty is, in inducing other people to concur in your opinions.

A P P E N D I X.

EXPERIMENTS UPON THE WEIGHT OF COPPER COIN.

Appendix.

	WEIGHT, AVOIRDUPOIS.
	<i>Lbs.</i>
One pound's worth of mixed coin, the produce of the bank tills, 10 lbs. 5 $\frac{1}{2}$ oz. avoirdupois - - - - -	10'344
One pound's worth of mixed coin from a public-house - - - - -	10'855
Eight shillings' worth from a huckster's shop weighed 3'951 lbs. avoirdupois, and consisted of—	
<i>d.</i>	
43 in half-pence of several kinds.	
39 pence, without rims.	
14 pence, with the rims (1797/9.)	
—	
96 pence.	
A pound's worth of the same would weigh - - - - -	9'879
	3) 31'078
£. 1 = Average avoirdupois - - - - - <i>Lbs.</i>	10'359

Somewhat more than 3 $\frac{1}{2}$ per cent. above the metal it would take to replace them.

		Weighed <i>Lbs.</i>
Loss by wear, about 10 per cent.	One pound's worth of penny pieces dated 1806/7, not rimmed - - - - -	9'034
" 6 "	One pound's worth of halfpenny pieces about the same date - - - - -	9'409
" 6 $\frac{1}{2}$ "	One pound's worth of old penny pieces with the rim - - - - -	13'943
		3) 32'386
	£. 1. worth = Average avoirdupois - - - - - <i>Lbs.</i>	10'795

Thus, supposing an equal admixture of the three kinds, the result would give a surplus of copper of nearly 8 per cent.

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2. *Advantages which would result from the adoption of the Decimal System.*
3. *Suggestions as to the best mode of keeping Accounts under the Decimal System.*

1. *Remarks as to the Inconveniences of the existing mode of keeping Accounts:*

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2. *Advantages which would result from the adoption of the Decimal System:*

Opinion of the Committee that the adoption of a decimal system would lead to greater accuracy, would simplify accounts, and greatly diminish the labour of calculations, *Rep.* 3—The advantages of a change from our present system of coinage to a decimal system would be very considerable; great saving of time and labour that would be effected in calculations generally, *Hankey* 4-10. 26-28; *De Morgan* 702-711. 766. 822; *Miller* 1136-1145. 1158-1170. 1242; *Taylor* 1176, 1177. 1192; *Bennoch* 1251-1253. 1273, 1274—The true system of numbers consists in the decimal relation, and this principle applied to accounts generally would be a vast improvement upon the present division of the coinage, *Laurie* 143-146. 159—The adoption of decimal coinage would after a time effect a great saving in the keeping of accounts, and would render them very simple, *Strugnell* 882-888—Decimal calculation is so simple that Tables are not required; one clerk in twelve would probably be saved at the Bank by the reduction in time and labour, *Miller* 1243-1246—A decimal system of coinage would greatly facilitate and simplify the accounts and calculations of architects and engineers, *Beard* 1293-1296—Accounts are kept with the greatest ease and accuracy in Portugal, Russia, France, Japan, and China, in consequence of the adoption of the decimal system, *Bouring* 1525-1534. 1567-1570.

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o.66.

x 3

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Arbuthnot, George. (Analysis of his Evidence.)—Chief clerk in the Treasury, 1055—Remarks as to a former change in the Irish currency, in altering the 13 *d.* into 12 *d.*; memorandum on the subject prepared by witness from the Treasury minutes, showing how the change was effected by proclamation, 1056-1076—The change was well received throughout the country, though the holders of copper coins were slightly sufferers, 1059-1076—A change in the coinage system of England could be effected without any serious difficulty, by means of proclamation, 1078—Opinion that the present penny should be retained as $\frac{1}{30}$ th part of the pound, 1078-1081—Any change of value in the smaller coins would cause great inconvenience with respect to the penny postage, penny tolls, &c., 1082-1086.

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Bank of England. Employment of the decimal system of weights by the Bank of England, in their purchases and sales of bullion; great advantage has resulted from the adoption of the system, *Rep.* 4; *Hankey* 3; *Airy* 429; *Sir J. Herschel* 511—The system of keeping accounts with respect to all transactions in the purchase or sale of bullion at the Bank was, till lately, of a very complicated character, *Hankey* 2, 3—Three elements make these transactions of a very difficult nature, viz., the weight, the quality of the gold, and the divisions of our coinage, *ib.* 3—On witness's suggestion, a set of tables was drawn up, from which the pound troy was discarded, and the decimal ounce used instead; general adoption of these tables after the decimal weight had been legalised, *ib.* 3-10. 16-20—The calculations used at the Bank of England with respect to the weighing of bullion, prove the advantage of the decimal system, *Hankey* 3-10. 16-20; *Airy* 429, 430—Witness delivers in a statement of the mode of calculating dividends at the Bank of England, and a comparative statement of the mode proposed by the decimal system, *Miller* 1242.

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Bazley, Thomas. (Analysis of his Evidence.)—President of the Manchester Chamber of Commerce, 1306—In March 1852 that Chamber presented a petition to Government in favour of decimal systems of coinage and weights and measures, 1307, 1308—The simplicity of a decimal coinage would save considerable time and labour in calculations, and might be adopted without inconvenience to the working classes, 1309-1317.

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Bennoch, Francis. (Analysis of his Evidence.)—Commission warehouseman in Cheapside, 1250—The present currency system of this country is most inconvenient and inconsistent; the adoption of a decimal coinage would save an immense amount of time and labour in calculations of every kind, 1251-1253. 1273, 1274—Suggested alterations in our present coins, as necessary for introducing the decimal system; the pound should continue as the unit of account, and should be divided into 1000 parts, or mils, 1255 *et seq.*—The gold coins should be the sovereign of 1000 mils, the half sovereign of 500 mils, and the quarter sovereign of 250 mils, 1260-1265—The silver coins should be the florin of one hundred mils, the half florin of fifty mils, the quarter florin of twenty-five mils, and the cent of ten mils, 1260—The copper coins proposed are a 2-mil piece and a 1 mil piece, 1260. 1270, 1271.

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Bevan, R. C. L. (Analysis of his Evidence.)—Banker in London, 938, 939—The advantages of a decimal system of coinage are very great, and might be realised without much difficulty, 940. 957-962—Suggestions for dealing with specific tolls, which under the new coinage there would be no coin to meet, 940-944. 980-982—The difficulty of the penny postage might be overcome by the public paying five-mils for the stamp instead of four farthings; this would be no real hardship on the community, 940. 977-979—In dividing the sovereign into 1000 mils, witness would withdraw the present silver pieces of 5s., 2s. 6d., 6d., 4d., and 3d., and would have the new coins all bear a decimal relation to the 1,000 mils, 945. 947, 948.

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Bowring, Dr. John. (Analysis of his Evidence.)—Has been consul at Canton, and plenipotentiary at Hong Kong, 1521—When witness was a Member of the House of Commons, he was the means of introducing the present florin into coinage, 1522, 1523—Remarks as to the confusion existing in monetary transactions in Spain and parts of Germany, in consequence of the absence of the decimal system of accounts, 1524-1526—On the other hand, accounts are kept with the greatest ease and accuracy in Portugal, Russia, France, Japan and China, in consequence of the adoption of the decimal system, 1525-1534. 1567-1570—More than 400,000,000 of the human race, or nearly one-half of the population of the globe, adopt the decimal system, and with very great advantage, 1527.

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Brown, William, M.P. (Analysis of his Evidence.)—Hands in a statement showing the facility of the transition from gold to notes in 1809 amongst the weavers of the north of Ireland; opinion that after a time a change could also be made in the currency of this country without any difficulty, 1194.

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Canada. The Act proposed by witness would not apply to Canada, as the Canadians prefer assimilating their currency to that of the United States, and object to making the pound sterling the unit of account, *Arbuthnot* 1519, 1520.—See also *Colonies.*

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Cents. Recommendation of a coin to be called a cent, of the value of 10-mils, and equal to the hundredth part of the pound, or the tenth part of a florin, *Rep.* 5.—The term "cent" is preferable to that of "mil," and has been found to answer better in America and elsewhere, *Taylor* 1182, 1183.

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China. Remarks relative to the decimal system in existence in the vast empire of China, *Rep.* 4.—Evidence as to the peculiar simplicity and facility with which accounts are kept in China, even by children of only seven years of age; this arises from the use of the "swan-pan" or abacus, an instrument in universal use in that country, and pretty much so in Russia also; mode in which this instrument is used, *Bowring* 1528-1531. 1567-1570.—Among the Chinese there is no higher coin than the 1000th part of an ounce of silver; prejudices of China against foreign coins, *ib.* 1556-1559.—The introduction of the China ring coins into this country would be very inconvenient, *ib.* 1564, 1565.—See also *Accounts*, 2.

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Copper Coins. Recommendation that all the copper coins that may be issued under the decimal system should have their value in mils marked upon them, *Rep.* 7.—The copper coins should be a 3-mils piece, a 2-mils, and a 1-mil piece or farthing; preference given to a 3-mils piece over a 4-mils piece, *Hankey* 29. 34-39.—Recommendation of a 3-farthings piece, a 1-farthing piece, and a half-farthing piece; remarks as to the inconvenience of abolishing the penny, *Laurie* 166-176.—The copper coins suggested by witness are a 4-tithing piece, a 2-tithing piece, and a 1-tithing piece; the term "mil" might perhaps be better than that of tithing, *Sir C. W. Pasley* 235-238. 242, 243.—As to copper coins, a 3-mils piece is not needed, but a 4-mils piece is indispensable, *Airy* 345-348.—Anything short of the actual substitution of new copper coins cannot produce the desired effect, *ib.* 361-363.—Three copper coins are suggested by witness, namely the 1-mil, 2-mils, and 4-mils; the latter coin might after a time be replaced by a 5-mils piece, *ib.* 381, 382. 389. 395-399. 418. 425, 426.

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Customs Duties. Observations as to the difficulties in the way of the adoption of a decimal system from the charges payable to the public revenue for duties and stamps, being very generally expressed in pence or fractions of a penny, *Rep.* 6—Manner in which this difficulty may be overcome, *ib.* 6. 7—The monetary system of this country is exceedingly complicated; and, as applied to customs' duties, causes a great increase of labour and calculation, which might be avoided under a more equal division of coinage and a better system of weights and measures, *Laurie* 138-142. 197, 198—If all the customs duties were charged at the rate of so much per pound avoirdupois, the loss to the customs would be very slight, *ib.* 188-192—Reference to a calculation of customs duties on certain articles by the pound; table handed in showing a comparison between the two systems of calculating a particular entry, *ib.* 194—The business of the Custom-house would be immensely simplified and facilitated if the duties were levied in decimal farthings to the pound avoirdupois, *ib.* 197, 198—The customs duties would require a complete alteration by Acts of Parliament to come under the proposed system, *Headlam* 838. 842, 843—Mode of dealing with customs duties and public revenues under the Bill proposed by witness, *Arbuthnot* 1475.

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De Morgan, Augustus. (Analysis of his Evidence.)—Professor of mathematics in University College, 701—The advantages of a change from our present system of coinage to a decimal system would be very considerable; great saving of time and labour that would be effected in calculations generally, and in the teaching of arithmetic, if decimal coinage were adopted, 702–711. 766. 822—Under the decimal system the table of logarithms would doubtless be brought into use, and would tend greatly to facilitate calculations, 709—The teaching of the decimal system in schools would be undertaken and carried out without any difficulty, if decimal coinage were established, 712. 811–815—There are not in present use any books referring entirely to decimal coinage, 713, 714—Suggestion of the best steps to be taken for the introduction of the decimal system into practical working, 715, *et seq.*

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E.

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Foreign Exchanges. Remarks of the Committee as to the inconvenience of the existing system, as tending to confuse questions of foreign exchanges, *Rep.* 3—The adoption of a decimal system, by facilitating the comparison between the coinage of this country and other countries that have adopted that system, would tend to the convenience of all those who are engaged in exchange operations, *ib.*—There is immense disadvantage under the present system with respect to foreign exchanges; instances of this in our exchanges with France and Holland, *Laurie* 147-153—Table showing foreign exchanges by the present complex mode, *ib.* 1134—Table showing foreign exchanges by the proposed mode of florins and cents, which renders exchanges uniform and intelligible, *ib.*—See also *Introduction of the System.*

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Franklin, Jacob Abraham. (Analysis of his Evidence.)—Auditor and public accountant in Throgmorton-street, 1435—A decimal system of coinage would greatly facilitate calculations, and would save considerable time and labour in the arithmetical education of youth, 1436-1446—Under a decimal coinage the sovereign should be the starting point, and should be divided into 1,000 parts; suggestions as to the other coins most required, 1447-1469—The names of penny and halfpenny must be retained with the 4-mils and 2-mils pieces; any monosyllabic names will do for the other coins, 1470-1472—The present coins need not be recalled when the new ones are issued, 1473—How far it should be rendered imperative or permissive to keep accounts on the decimal principle, 1474.

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Gregory, Charles Hutton. (Analysis of his Evidence.)—Civil engineer, 1409.—The advantages of a decimal coinage are very great with respect to calculations of every kind; a transition from the present coinage system would be very easy, and would not be inconvenient to the working classes, who would soon understand the decimal system, 1410-1417.—Suggestions as to the value and denominations of the coins to be adopted under a decimal coinage; a change in the value of the present copper coins would not be productive of any material or ultimate loss, either to tolls and bridges, or to the penny postage, 1418-1427.—It is very desirable to introduce the French decimal system of weights and measures into this country, and to make that system universal, 1428-1434.

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Leinster, Duke of. (Analysis of his Evidence.)—Remarks as to the change in 1826 in the Irish currency, when the Irish shilling of 13 *d.* was reduced to the English shilling of 12 *d.*; the transition was after a time very easy, and the poorer classes found that commodities soon adjusted themselves to the new prices, 1087-1101. 1116-1119—Under a decimal system in this country, three denominations, of pounds, florins, and mils, would be sufficient; number and value of coins suggested, 1102-1107. 1113, 1114—A decimal system of coinage would facilitate calculations and payments of every kind, and should be followed by a decimal system of weights and measures, 1108-1115. 1120. 1132, 1133—Reference to the facility with which bank notes were generally circulated in Ireland in lieu of so much gold and silver, 1121-1124—Farthings are not used in Ireland to any great extent, 1128-1131.

Lindsey, Samuel. (Analysis of his Evidence.)—Grocer and tea-dealer, in Lower Marsh, Lambeth, 991-993—If, by a change in our coinage, 6 *d.* represented 25 farthings or mils instead of 24 farthings, the poorer classes would soon get accustomed to the new system, and would not be any sufferers thereby, as the article sold would soon adjust itself to the value given, 994, *et seq.*—It would be better to retain the shilling as a common coin than the florin, but there is no necessity of going lower in the scale than the present farthings, 1008-1029.

Liverpool Chamber of Commerce. The Liverpool Chamber of Commerce have sent a memorial to the Board of Trade, recommending the adoption of the decimal system, *Dowie* 1319. 1338-1340.

Logarithms. Under the decimal system the table of logarithms would doubtless be brought into use, and would tend greatly to facilitate calculations, *De Morgan* 709.

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Manchester Chamber of Commerce. In March 1852 the Manchester Chamber of Commerce presented a petition to Government in favour of decimal coinage, weights and measures, *Bazley* 1307, 1308.

Meeking, Charles. (Analysis of his Evidence.)—Draper, on Holborn Hill, 1030, 1031—A decimal system of coinage would facilitate business transactions of every kind, and the transition to it from the present system would be very easy, 1032-1043—The poorer classes would not suffer any practical injury from a change in the value of the present coins, by a division of the sovereign into 1,000 parts; reference to the small coins most required, 1035-1050—There should be a simultaneous adoption of decimal measurement and decimal coinage, 1051-1054.

Milled Edges. The present system of milling the edges of coins is very objectionable, and leads to considerable abrasion, *Hankey* 98—It would be very easy to distinguish a 5-mils piece from a 4-mils piece without coining them in different shapes, or without having recourse to the milled edge, *Airy* 436-438—The milled edges of sovereigns and other coins cause great loss by abrasion, but are a considerable safeguard against counterfeit coins; on the whole, witness prefers to retain the milled edge, *Sir J. Herschel* 619-622.—See also *Silver Coins*.

Miller, William. (Analysis of his Evidence.)—Cashier in the Bank of England, 1135—The adoption of a decimal system of coinage would save considerable clerical labour in the bank, and would facilitate calculations, &c., throughout the country generally, 1136-1145, 1158, 1170—The sovereign should be divided into 1,000 parts, and the names of all the other coins except the 6 *d.* should be retained, 1146—The copper coins are the most difficult part in a change to the decimal system; suggestions on this point, showing that such system may exist with the present coinage; and that, without any new coins, accounts may be kept and payments made on the decimal principle, 1147-1167—Reference to the best means of dealing with tolls and the penny postage under a division of the sovereign into 1,000 parts, 1147, 1151, 1152, 1168, 1169—A decimal system of weights and measures in conjunction with a decimal coinage would tend still more to facilitate calculations, 1171-1173.

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Mils. Proposal of the Committee that the lowest denomination, in order to mark its relation to the unit of value, should bear the name of mil, *Rep.* 5—Opinion that taking the sovereign as the main coin, the term mil is more suitable than that of cent., *Hankey* 29, 40-42—It would be very undesirable and inconvenient to have any coin of a lower denomination than a 1-mil or farthing, *ib.* 43-66—Suggestion for the compensation by Government for the loss to the public in the substitution of mils for farthings, the former being of less value by 4 per cent., *Airy* 349.

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Mint. Remarks relative to the announcement of the Master of the Mint of his intention to introduce the use of the decimal system, *Rep.* 4—Witness is convinced of the advantages of the system at the Bank, and it will be introduced into the Mint as soon as possible, *Sir J. Herschel* 511-513.

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Mixed-Metal Coins. Objection to the 10-mil piece being of silver surrounded with a copper rim, *Hankey* 69-71—Any coin of mixed-metal is very objectionable, *Sir C. W. Pasley* 239; *Sir J. Herschel* 583—The 10-mil piece might be of mixed-metal, or might be coined in the form of a flattened ring, otherwise its size would be inconveniently small, *Airy* 375, 410-417, 420, 433-435—It is very objectionable to have any coin of a mixed metal, on account of the adulteration that may be practised; instance of this in the coins of China and the Ottoman Empire, *Bowring* 1553-1555, 1560-1563.

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Names of Coins. The list of coins necessary to represent the monies of account would be pounds, florins, cents, and mils, *Rep.* 5—Remarks to the effect that much confusion of the ideas would arise from the terms cents and mils under the decimal coinage; suggestion of some other monosyllabic names for those coins, *De Morgan* 732-746—The present names of all the coins except the sixpence should be retained, *Miller* 1146—The names of a penny and halfpenny must be retained with the 4-mil and 2-mil piece; any monosyllabic names will do for the other coins, *Franklin* 1470-1472—Suggestion that the names of the new coinage be the mil or 1,000th part, the cent or 100th part, and the dime or 10th part of the pound sterling, *Bowring* 1543. 1574-1576—In course of time the present names of coins would be superseded by the new names, but the names would not at all interfere with the keeping of accounts, *ib.* 1544-1547. 1577-1582.

See also *Cents.* *Mils.*

New Coins. The only new coins required are copper pieces of 1, 2, 3, and 4 mils, and silver pieces of 1, 2, 3, and 4 cents, *Sir C. W. Pasley* 695, 696—It is perfectly essential that any new coins to be issued in this country should be interchangeable with those now in circulation, *Headlam* 838—The new coins recommended by witness should be multiplied by 10 of the existing farthing, the new pound or "Victoria" being of the value of 1*l.* 0*s.* 10*d.*, *ib.* 857—Description and value of the different coins most desirable under the decimal system, starting from the pound which should be worth a 1,000 mils, *Strugnell* 872-879. 895-897—In dividing the sovereign into 1,000 mils, witness would withdraw the present silver pieces of 5*s.*, 2*s.* 6*d.*, 6*d.*, 4*d.*, and 3*d.*, and have the new coins all bear a decimal relation to the 1,000 mils, *Bevan* 945. 947, 948—Remarks as to the new coins to be adopted; statement of the old coins of circulation and of account, *Taylor* 1178-1191—Suggestions as to the coins most required for the decimal system; remarks showing that a coin of less value than a farthing is not wanted, *Dowie* 1323-1337. 1348; *Kirkham* 1362-1408; *Gregory* 1418-1421.

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Newspaper Stamps. Remarks relative to the difficulties connected with the re-adjustment of obligations expressed in the penny, by receipts in which coin various portions of the public revenue are raised, as in newspaper and receipt stamps; the case of the penny newspaper stamps presents but little difficulty, *Rep.* 6.

Number of Coins. The smaller the number of coins with which it is practicable to effect purchases and exchanges, the better, *Rep.* 7; *Hankey* 72-74. 81-84; *Airy* 421-422; *Bevan* 946-949; *Bennoch* 1261; *Arbuthnot* 1506—Under a decimal system, there would be no especial necessity of two or more coins for the settlement of transactions, *Airy* 344—Under a decimal system in this country, three denominations, of pounds, florins, and mils, would be sufficient; number and value of coins suggested, *Duke of Leinster* 1102-1107. 1113, 1114.

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Parliamentary Papers. Opinion of the Committee that it would tend to familiarise the public with the new system of account, if some of the papers submitted to Parliament and most generally referred to were exhibited in the decimal as well as in the ordinary form, *Rep.* 7, 8.

Pasley, Lieutenant-general Sir Charles William, K.C.B. (Analysis of his Evidence.)—The present monetary system of this country is exceedingly complex and inconvenient, 201-205—Proposal that the pound sterling be divided into 1,000 parts, and that the other coins be in relation to the pound, as florins or one-tenth, cents or one-hundredth, and tithings, or one-tenth of a cent, 206 *et seq.*—In keeping accounts four columns for figures would be desirable; the calculation would be much easier than in columns for pounds, shillings, pence and farthings, 208-220—How far there would be any difficulty in the payment of troops, if the value of the present coins were altered to decimal coinage, 221-231. 261—The gold coins suggested by witness for a decimal coinage are the sovereign, half-sovereign, and 5*s.* gold piece, 232—The silver coins are a piece of 10 cents or florin, 5 cents or 1*s.*, 2½ cents or 6*d.*, 1½ cents or 3*d.*, and 1 cent or 2½*d.*, of the present money, 233, 234.

The copper coins suggested are a 4-tithing piece, a 2-tithing piece, and a 1-tithing piece; the term "mil" might perhaps be better than that of "tithing," 235-238. 242, 243—Any coin of mixed metal is very objectionable, 239—Opinion that a change in the value of the present coins would be well received by the lower classes, 240, 241—Circumstances under which it would be desirable to assimilate the coin of this country to that of France or other countries, 244-252—A decimal system of coinage should be followed by a decimal system of weights and measures; illustration of the simple working of these systems, and the saving of time that would result from their adoption, 253-260.

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[Second Examination.]—Further reference to the payment of soldiers under a system of decimal coinage, showing that no difficulty will be experienced, 690, 691—Table handed in, of sterling money, and of the proposed decimal coinage compared, from one farthing to two shillings of the former, and from one mil to ten cents, or one florin, of the latter, 692-694—The only new coins required are in copper, pieces of 1, 2, 3, and 4 mils; and in silver, pieces of 1, 2, 3, and 5 cents, 695, 696—The silver coins should be marked with their value in mils as well as in cents; this is not necessary in the pound, 697-700.

Payment of Troops. The payment of the troops may be easily arranged in the event of the adoption of a decimal coinage, although the men are nominally paid at the rate of so many pence per day, *Rep.* 6—There would not be any difficulty in the payment of troops, if the value of the present coins were altered to decimal coinage, *Sir C. W. Pasley* 221-231. 261. 690, 691.

Penny. The most important obstacles to the adoption of the decimal system, are those connected with the re-adjustment of obligations expressed in the penny, by receipts in which coin various portions of the public revenue are in great part raised, such as postage, newspaper and receipt stamps, as well as many duties of customs, in addition to the class of cases in which private interests are concerned, *Rep.* 5, 6—Any adjustment will be better than retaining the present 1 *d.*, or a coin equivalent to it; certain difficulties will, however, attend the substitution of a mil for a farthing; instance of this in bridge and road tolls, and also in the penny postage, *Airy* 294. 298-308. 346, 347. 476-480—The retention of the 4-mil piece, or penny, would not impede the change towards the decimal system, which would soon be understood by the lower classes, *De Morgan* 750, 755-759—There will be no difficulty in the 4-mil piece being four per cent. less in value than the present penny; the articles sold will soon adjust themselves to the prices paid, *ib.* 751, 752. 799-809—Opinion that the present penny should be retained as $\frac{1}{320}$ th part of the pound, *Arbuthnot* 1078-1081—A change in the value of the present copper coins would not be productive of any material or ultimate loss either to tolls and bridges, or to the penny postage, *Gregory* 1422-1427.

See also *Copper Coins.* *Newspaper Stamps.* *Penny Postage.* *Tolls, &c.*

Penny Postage. Observations of the Committee as to the importance of the subject of the penny postage, as connected with the introduction of a system of decimal coinage; manner in which the difficulties of the case may be overcome, *Rep.* 6, 7—Any change in the value of the smaller coins would cause great inconvenience with respect to the penny postage, penny tolls, &c., *Sir J. Herschel* 643-652; *Headlam* 838-841. 852, 853; *Arbuthnot* 1082-1086—The difficulty of the penny postage might be overcome by the public paying 5 mils for the stamp instead of four farthings; this would be no real hardship on the community, *Bevan* 940. 977-979; *Arbuthnot* 1503, 1504—Witness hands in two tables, showing how the penny postage may be adjusted if the pound be divided into 1,000 mils, *Laurie* 1134—Under the proposed decimal coinage, by which the pound would be divided into 1,000 mils, it would be much better that the penny postage stamp should cost four mils than five mils, *Hill* 1196-1200. 1216 *et seq.*—The risk to the Post-office would be about 100,000 *l.* annually, or four per cent on the gross revenue, but this loss would be gradually made up by the increase of letters consequent on the reduction, and would be more than compensated for by the advantages of decimal coinage to the community at large, *ib.* 1197-1200. 1216. 1226-1237—In making 4 mils the cost of the penny stamp, the decimal calculation is certainly lost, but this inconvenience is better than the impolicy of raising the postage twenty per cent., by fixing the price of the stamp at 5 mils, *ib.* 1217-1225. 1233—Whether the charge be 5 mils or 4 mils, there will be no imperceptible decrease or increase in the postage, and at present there is quite a deficiency enough in the revenue of the Post-office, *Arbuthnot* 1503, 1504—The difficulty of applying the new coinage to the penny postage, penny tolls, &c., should be provided for by special legislation; suggestions on this point, *Bowring* 1548-1552.

See also *Postage Stamps.* *Tolls, &c.*

Poorer Classes. How far any prejudice might be excited amongst the lower orders by a change in the denominations of copper coins; inconvenience or fraud can best be remedied by a general and total substitution of the new coinage for the old, *Hankey* 99-114—The proposed change in the copper coinage would be well received by the lower classes, who would soon understand the difference between a mil and the present farthing, *Laurie* 177-181; *Sir C. W. Pasley* 240, 241; *Strugnell* 867-869. 881. 898 *et seq.*; *Lindsey* 994 *et seq.*; *Dowie* 1320-1322; *Kirkham* 1351 *et seq.*—There would, at first, be some gradually subside, *Sir J. Herschel* 553-557. 564-568—With respect to the dealings of the poorer classes, the article sold would soon adjust itself to the value of the money received, without prejudice to the interest of the public, *Strugnell* 889-893. 916-937—The poorer classes would not suffer any practical injury from a change in the value of the

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the present coins by a division of the sovereign into 1,000 parts; reference to the small coins most required, *Meeking* 1035-1050—Witness delivers in "A statement of one day's transactions at a shop in the tea and general trade in a low part of Liverpool," showing the small sums paid for a given number of articles, *Kirkham* 1351.

See also *Competition. Half-farthings. Penny. Shilling. Working Classes.*

Portugal. Remarks relative to the introduction of the French decimal metrical system of weights and measures into Portugal, where the mode of reckoning has long been based on the decimal system, *Rep.* 4.—See also *Accounts*, 2.

Postage Stamps. Remarks as to the number of postage stamps of the different classes from 1 *d.* to 1 *s.* which are sold to the public; opinion that there would be no saving of any importance in the non-extension of the proposed diminution to the dearer stamps, *Hill* 1201-1216, 1238-1240.—See also *Penny Postage.*

Post Office. There would be a considerable saving of labour and time, and consequently of expense, by the introduction of the decimal system into the Post Office, and more especially into the Money Order Department, *Hill* 1230, 1234-1237.

Pound Sterling. Recommendation that the present pound sterling shall be the unit of the new system of coinage, *Rep.* 5; *Airy* 293-297, 302, 443; *Sir J. Herschel* 516-529; *Franklin* 1447-1469; *Bowring* 1537-1540—The sovereign should be divided into a thousand parts or farthings, those parts being called mils, *Hunkey* 29; *Laurie* 157, 158; *Sir C. W. Pasley* 206, *et seq.*; *Airy* 292; *Sir J. Herschel* 529; *Miller* 1146; *Franklin* 1447-1469; *Bowring* 1537-1540—It is very desirable to retain the sovereign as our unit of calculation, as being at present the standard coin by law, and the basis of calculation with respect to the value of land and other property, *Hunkey* 133-136—The pound sterling must be retained as the integer, on account of the associations connected with the term, *De Morgan* 728, 781-809—Table delivered in showing the decimal pound sterling of 10 florins of 100 cents, with the equivalents in the pound sterling, *Laurie* 1134.

See also *Mils. Names of Coins. Unit of Account.*

Private Interests. See *Decimal System. Railways. Tolls, &c.*

Proclamation. A change in the coinage system of England could be effected without any serious difficulty, by means of proclamation, *Arbuthnot* 1078.

Public Departments. An important benefit would be derived in several departments of the public service from the proposed change to a decimal system, *Rep.* 3.

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Railways. It would be necessary to have Acts of Parliament to alter the terms of contracts imposed on railways, &c., under the existing coinage, *Headlam* 838.

Receipt Stamps. Observations of the Committee upon the subject of the penny receipt stamps as connected with the adoption of a system of decimal coinage, *Rep.* 7.

Russia. See *Accounts*, 2. *China.*

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Seignorage. See *Issue of New Coins.*

Shopkeepers. Great difficulty is now experienced by the shopkeeper in calculating interest on any article he obtains; the calculation would be much easier under the decimal system, *Laurie* 182-187.

Shilling. In the event of the decimal coinage being adopted, it will be necessary to call in the shillings, and to issue half-florins instead thereof; the term "shilling" must be abolished altogether, and that of "florin" substituted as the next step to the pound, *Airy* 494-499-502—The half-florin should be marked "one shilling," "half-florin," and "50 mils," *De Morgan* 749—It would not be possible to retain the shilling under the decimal system, though it would be desirable to do so; the pound and not 10 *s.* must be taken as the unit of the system, and the poorer classes would soon learn to reckon in florins instead of shillings, *Strugnell* 898-915—It would be better to retain the shilling as a common coin than the florin, but there is no necessity of going lower in the scale than the present farthing, *Lindsey* 1008-1029—Recommendation that the term "shilling" be retained as the name of the 50-mils piece, *Arbuthnot* 1505, 1513, 1514.

See also *Silver Coins.*

Silver

Silver Coins. Recommendation that all the silver coins hereafter coined should have their value in mils marked upon them, in order that the public might, at the earliest possible period, associate the idea of that system with their different pecuniary transactions, *Rep.* 7; *Sir C. W. Pasley* 697-700; *De Morgan* 748, 749—The silver coins should be the florin of 100 mils, the half florin of 50 mils, the quarter florin of 25 mils, and the cent of 10 mils, *Hankey* 29. 31, 32; *Bennoch* 1260—With respect to the silver pieces, a coin of 4 s., or dollar, would be very convenient, and would suit many purposes of exchange; inconvenience of the present crown piece, *Laurie* 161-163—The other silver coins proposed by witness are the florin, or coin of 100 mils; a coin of 50 mils; one of 20, and one of 10, *ib.* 164, 165—The silver coins suggested by witness are, a piece of 10 cents, or florin; 5 cents, or 1 s.; 2½ cents, or 6 d.; 1½ cents, or 3 d.; and 1 cent, or 2½ d. of the present money, *Sir C. W. Pasley*, 233, 234—Proposal [of a silver coin of 200 mils, equivalent to the American dollar; one of 100 mils, or florin; one of 50 mils, or shilling; one either of 25 or 30 mils; and one of 10 mils, *Airy* 374-381. 383-385. 390. 439-441—The silver pieces should be coins of 10, 20, 30, 50, and 100 mils; these might be distinguished more fully by the edges of each alternate coin being milled, *Sir J. Herschel* 529-531.

A silver coin of 2½ d. present coinage should be issued as familiarising the public mind with the principles of decimal calculation; this coin should in time be made one-fifth of a shilling, and one-tenth of a florin, *De Morgan* 715-727—The silver coins proposed by witness are pieces of 1, 2, 4, and 5 cents, *ib.* 747—A silver coin of 2½ d. should replace the silver 3 d., *Headlam* 857—The silver coins suggested are pieces of 20, 50, and 100 mils, *Bevan* 945—In silver the coins might be florin, shilling, 25-cent piece, and 20-cent piece; a 10-mil piece would also be convenient, *Arbuthnot* 1506-1509. 1513, 1514—Instead of fixing by proclamation the value in decimal currency of the present silver coins, as proposed in witness's bill, it might be better to call in such coins, and give an equivalent for them in the new coinage, *ib.* 1515-1518—There should be three silver coins, representing the 10th, the 50th, and the 100th parts of the pound, *Bowring* 1542.

See also Cents. Crown Pieces. Florins. Fourpenny Pieces. Half Crowns.
New Coins. Shilling. Sixpenny Pieces. Small Coins. Threepenny Pieces.

Sixpenny Pieces. Opinion that as a permanent coin a 20-mils piece is preferable to that of 25-mils, and that the latter coin or sixpence might gradually be abolished without inconvenience, *Airy* 388-394. 403-409. 431, 432. 442.—See also *Names of Coins*.

Small Coins. With respect to the smallness of the proposed 10-mil piece, it is not likely to create any inconvenience, or to be mistaken for the next silver piece of 25-mils, *Hankey* 67, 68—Very few silver 10-mil pieces would be necessary; their size would be no objection to a large issue of them, *Sir J. Herschel* 579-582—There would be no inconvenience on account of the size of the quarter-sovereign or of the 10-mil silver piece, and they are both very desirable coins, *Bennoch* 1262-1264. 1275-1278—Considerable disadvantage to the public results from the difficulty of obtaining a sufficiency of small coins, *ib.* 1272. 1279-1283.

See also Gold Coins. Half Farthing. Poorer Classes. Silver Coins.

Spain. Remarks as to the confusion existing in monetary transactions in Spain and parts of Germany, in consequence of the absence of the decimal system of accounts, *Bowring* 1524-1526.

Stamps. See *Customs Duties*. *Newspaper Stamps*. *Postage Stamps*. *Receipt Stamps*.

Standard of Value. If gold were adopted as the standard of value by other countries, it would be possible to make such international arrangements as would make the coins of different countries interchangeable at a fixed rate, *Airy* 468-475—Evidence showing how far it is practicable or desirable to make the coins of this country, and of other countries, such as France, interchangeable, by adopting a common standard of value, and of pureness of metal, *Sir J. Herschel* 653-689—The adoption of a common standard in different countries would not have much effect in checking speculation in the exchanges, *ib.* 676-678. 687, 688.—See also *Pound Sterling*.

Strugnell, Frederick. (Analysis of his Evidence.)—Grocer, &c., in the Edgeware-road, 865, 866—There would be no difficulty with respect to the lower classes of the people in carrying out a decimal system of coinage, 867-869. 881. 898 *et seq.*—It would be better to adopt decimal coinage at once than to introduce it gradually, 870, 871. 879—Description and value of the different coins most desirable under the decimal system, starting from the pound, which should be worth 1,000 mils, 872-879. 895-897—The adoption of decimal coinage would after a time effect a great saving in the keeping of accounts, and would render them very simple, 882-888—With respect to the dealings of the poorer classes, the article sold would soon adjust itself to the value of the money
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received, without prejudice to the interests of the public, 889-893. 916-937—Opinion that there is no necessity to go lower in the decimal scale than the present farthings, 891-894. 907-915—It would not be possible to retain the shilling under the decimal system, though it would be desirable to do so; the pound and not 10 s. must be taken as the unit of the system; the poorer classes would soon learn to reckon in florins instead of shillings, 898-915.

"*Swan-pan*," or *Abacus*. See *China*.

Sweating of Coin. See *Abrasion of Coin*.

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Taylor, Henry. (Analysis of his Evidence.)—Clerk to Messrs. Whitbread, & Co., brewers, 1174—Has published a book on decimal coinage, 1175. 1193—The adoption of the decimal system would save considerable time and labour in calculations; illustration of this from witness's book, 1176, 1177. 1192—Suggestions as to the new coins to be adopted; statement of the old coins and new coins of circulation and of account, 1178-1191—Accounts should be kept decimally in pounds, florins, and cents, but witness advises the retention of the threepenny piece for circulation, though not forming any decimal relation to the pound; a strictly decimal system should not be attempted, 1178-1191—The term "cent" is preferable to that of "mil," and has been found to answer better in America and elsewhere, 1182, 1183.

Threepenny Pieces. The silver pieces of 2 d. and 3 d. should be called in, *Headlam*, 856, 857.—See also *Fourpenny Pieces*. *Silver Coins*.

Tolls, &c. Tolls, &c., which are now fixed by Act of Parliament at $\frac{1}{2}$ d. or 1 d. might easily be dealt with under a decimal coinage; paper delivered in shewing the rule for the determination of the term during which a toll should be, in new farthings, one more than now in old ones, in order to compensate the owner of the tolls for the reduction of the farthing to the 1,000th of a pound, *De Morgan* 753, 754—It would be necessary to deal separately by Act with every tollgate in the country, *Headlam* 838-840. 852—Suggestions for dealing with specific tolls, which under the new coinage there would be no coin to meet, *Bevan* 940-944. 980-982—Remarks as to the best means of compounding with tolls under the contemplated change in the coinage; table delivered in showing the present value of a perpetuity of from 1 l. to 100 l. per annum, at twenty years' purchase, at certain rates per cent., *Laurie* 1134—Reference to the best means of dealing with tolls and the penny postage, under a division of the sovereign into 1,000 parts, *Miller* 1147. 1151, 1152. 1168, 1169—Detail of the mode by which tolls now levied under Act of Parliament should be dealt with, *Arbuthnot* 1475. 1497-1502.

See also *Penny*. *Penny Postage*.

Troops. See *Payment of Troops*.

U.

Unit of Account. Observations of the Committee on the proposal for the retention of the present farthing as the basis of a new system of coinage, leaving its relation to the existing penny untouched, *Rep.* 5—The adoption of that proposal would necessitate the withdrawal of the whole of the present gold coinage and nearly the whole of the silver; the Committee do not feel themselves warranted in recommending the adoption of such a proposal, *ib.*—Objection to making 10 s. the unit, and dividing it into 1,000 parts, *Airy* 325-336; *De Morgan* 729. 781-809—Witness objects to the retention of farthings with a change of all the other coins, *De Morgan* 730, 731—Witness would alter all the existing gold and silver coins, the principle of his decimal system being to build up from the mil or farthing, *Headlam* 858-862—Different tables showing the present sovereign and the half-sovereign, taken as units and divided into certain decimal parts, *Laurie* 1134—Opinion that decimal currency can be best effected by making the florin the unit of accounts, with 100 cents to 1 florin, and 10 florins to 1 pound, *ib.*—Suggested alterations in our present coins for introducing the decimal system; the pound should continue as the unit of account and should be divided into a 1,000 parts or mils, *Bennoch* 1255 *et seq.*—See also *Pound Sterling*. *Shilling*.

United States. See *America*.

Universal System. General adoption of a decimal system in the different countries of the world, not only in the case of money, but also as respects weights and measures; no instance has occurred in which a country, after adopting the decimal system, has abandoned it, *Rep.* 4—An assimilation of weights and measures as well as of coinage throughout

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throughout the world would be of great advantage, *Hankey* 131, 132; *Airy* 481-493
 —A universal system of weights and measures common to all countries is very desirable, but is not practicable; extensive adoption of the French system, which is a very good one, *Sir J. Herschel* 603-610—Difficulties in the way of universal decimal systems of coinage and of weights and measures, *De Morgan* 766-780. 810. 816-821
 —Impracticability of the universal adoption of both systems, *Bowring* 1586-1593.

See also *Coins*. *Standard of Value*.

V.

Value of Coins. Table handed in, of sterling money and of the proposed decimal coinage compared, from one farthing to two shillings of the former, and from one mil to ten cents, or one florin, of the latter, *Sir C. W. Pasley* 692-694—Every existing coin should be stamped with its value in existing farthings or mils, *Headlam* 855.

See also *Coins*. *Copper Coins*. *Florins*. *Issue of New Coins*. *Shilling*.
 Silver Coins.

“*Victorias*.” See *New Coins*.

W.

Weights and Measures. Observations of the Committee with respect to the advantage of applying the decimal system to weights and measures as well as to coinage, *Rep.* 8—Avoirdupois weight is only used at the Bank of England in buying paper and goods of that kind; if a change in the system of measures were made, it would be desirable to keep the pound avoirdupois, and not to have any reference to troy weight, *Hankey* 11-25—A system of decimal weights and measures, in conjunction with a decimal coinage, would afford great facilities in calculation, *Sir C. W. Pasley* 253-260; *Airy* 350-360. 481-493; *Sir J. Herschel* 592-602; *Meeking* 1051-1054; *Duke of Leinster* 1108-1115. 1120. 1132, 1133; *Miller* 1171-1173; *Bennoch* 1288-1290; *Beard* 1299-1302; *Dowie* 1341-1347—A decimal system of weights and measures is very desirable, but the decimal system of coinage should be first adopted; how far the French system of weights and measures is to be recommended for general adoption, *De Morgan* 761-780—It is very desirable to introduce the French decimal system of weights and measures into this country, and to make that system universal, *Gregory* 1428-1434.

See also *Bank of England*. *Customs Duties*. *Portugal*. *Universal System*.

Working Classes. Observations of the Committee with regard to the feeling of the public, especially of the working classes, in reference to the proposed change, *Rep.* 4. 5—No inconvenience would result from a decimal coinage, either as regards the relation of employers and workmen, or in the transactions of the poor, *Beard* 1303-1305—The simplicity of decimal coinage would save considerable time and labour in calculations, and might be adopted without inconvenience to the working classes, *Bazley* 1309-1317.

See also *Calculations*. *Poorer Classes*.

